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TITLE 3—THE PRESIDENT

PROCLAMATION 3030

REGULATIONS FOR PREVENTING COLLISIONS AT SEA

BY THE PRESIDENT OF THE UNITED STATES
OF AMERICA
A PROCLAMATION

WHEREAS certain regulations designated as Regulations for Preventing Collisions at Sea, 1948, were approved by the International Conference on Safety of Life at Sea, 1948, held at London from April 23 to June 10, 1948; and

WHEREAS by the act approved October 11, 1951 (ch. 495, 65 Stat. 406) the Congress of the United States of America has authorized the President of the United States of America to proclaim the said regulations, which are set forth in section 6 of the said act as amended by the act approved June 26, 1953 (Public Law 82, 83d Congress, 1st session) and to specify the effective date thereof, the regulations to have effect (after the effective date thus specified) as if enacted by statute; and

WHEREAS on October 26, 1951, the Government of the United States of America communicated to the Government of the United Kingdom, the depository nation, its acceptance of the regulations; and

WHEREAS the Government of the United States of America has been notified by the Government of the United Kingdom, as depository nation, that substantial unanimity has been reached as to the acceptance by interested countries, and that it has fixed January 1, 1954, as the date on and after which the regulations shall be applied by the Governments which have accepted them:

NOW THEREFORE, I, DWIGHT D. EISENHOWER, President of the United States of America, under and by virtue of the authority vested in me by the aforesaid act, do hereby proclaim the said Regulations for Preventing Collisions at Sea, 1948, as set forth in section 6 of the said act, as amended, which are attached hereto and made a part hereof,

and do specify the effective date thereof as January 1, 1954.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this 15th day of August in the year of our Lord nineteen hundred and [SEAL] fifty-three, and of the Independence of the United States of America the one hundred and seventy-eighth.

DWIGHT D. EISENHOWER

By the President:

WALTER B. SMITH,
Acting Secretary of State.

REGULATIONS FOR PREVENTING COLLISIONS AT SEA

PART A.—PRELIMINARY AND DEFINITIONS

RULE 1

(a) These Rules shall be followed by all vessels and seaplanes upon the high seas and in all waters connected therewith navigable by seagoing vessels, except as provided in Rule 30. Where, as a result of their special construction, it is not possible for seaplanes to comply fully with the provisions of Rules specifying the carrying of lights and shapes, these provisions shall be followed as closely as circumstances permit.

(b) The Rules concerning lights shall be complied with in all weathers from sunset to sunrise, and during such times no other lights shall be exhibited, except such lights as cannot be mistaken for the prescribed lights or impair their visibility or distinctive character, or interfere with the keeping of a proper look-out.

(c) In the following Rules, except where the context otherwise requires:—

(i) the word "vessel" includes every description of water craft, other than a seaplane on the water, used or capable of being used as a means of transportation on water;

(ii) the word "seaplane" includes a flying boat and any other aircraft designed to manoeuvre on the water;

(iii) the term "power-driven vessel" means any vessel propelled by machinery;

(iv) every power-driven vessel which is under sail and not under power is to be considered a sailing vessel, and every vessel

(Continued on p. 4935)

CONTENTS

THE PRESIDENT

| | |
|---|------|
| Proclamation | Page |
| Regulations for preventing collisions at sea..... | 4933 |

EXECUTIVE AGENCIES

| | |
|--|------|
| Agriculture Department | |
| See Commodity Credit Corporation; Production and Marketing Administration. | |
| Notices: | |
| Disaster assistance; delineation and certification of drought areas: | |
| Arkansas..... | 5003 |
| Kansas..... | 5003 |
| Oklahoma (2 documents)..... | 5003 |
| Texas..... | 5003 |
| Alien Property Office | |
| Notices: | |
| Vested property, intention to return: | |
| Compagnie Generale d'Electricite..... | 5024 |
| Friedmann, Alex., E. G..... | 5023 |
| Schwalger, Floriane, et al..... | 5024 |
| Civil Aeronautics Board | |
| Notices: | |
| Hearings, etc.. | |
| Cuba Aeropostal, S. A., Havana-Miami route..... | 5010 |
| Transportes Aereos Nacionales, S. A..... | 5003 |
| Rules and regulations: | |
| Irregular air carrier and off-route rules; pilot training and check program..... | 4933 |
| Commodity Credit Corporation | |
| Rules and regulations: | |
| Flaxseed, 1953 crop loan and purchase agreement program; settlement..... | 4930 |
| Support rates; 1953-crop loan and purchase agreement program: | |
| Grain sorghums..... | 4930 |
| Wheat..... | 4930 |
| Wheat, 1953 crop disaster loan program; availability of loans..... | 4931 |



FEDERAL REGISTER

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CONTENTS—Continued

Customs Bureau

Rules and regulations:

- Articles conditionally free, subject to a reduced rate, etc., authenticity of artists' proof etchings, engravings, and woodcuts..... 4994
- Liquidation of duties; wool and hair..... 4994

Defense Department

Notices:

- Assistant Secretary of Defense (Supply and Logistics), duties and responsibilities..... 5021

Defense Mobilization Office

See Defense Rental Areas Division.

Defense Rental Areas Division

Rules and regulations:

- Defense-rental areas in certain States:..... 4992
- Hotels..... 4991
- Housing..... 4992
- Motor courts..... 4991
- Rooms..... 4991

Federal Power Commission

Notices:

- Hearings, etc.:..... 5009
- El Paso Electric Co..... 5009
- Pacific Northwest Pipeline Corp..... 5009

Internal Revenue Service

Notices:

- Relief from excess profits tax because of an inadequate excess profits credit; allowance during fiscal year ended June 30, 1953..... 5010

Interstate Commerce Commission

Notices:

- Applications for relief:
- Lumber from Alabama to New Orleans, La..... 5023
- Merchandise in mixed carloads from Cincinnati, Ohio, to Gadsden, Ala., and Atlanta, Ga..... 5023
- Soap and washing compounds from St. Louis, Mo., to Memphis, Tenn..... 5023

Justice Department

See Alien Property Office.

Post Office Department

Rules and regulations:

- Provisions applicable to the several classes of mail matter: containers, packing, closures, labeling and indorsements; general requirements..... 4994

Production and Marketing Administration

Proposed rule making:

- Lemonade, frozen concentrate for; U. S. standards for grades..... 4996
- Milk handling in certain marketing areas:
- New York Metropolitan..... 4998
- Neosho Valley (2 documents)..... 4995, 5008
- Olives grown in California and Arizona, handling..... 4997

CONTENTS—Continued

Production and Marketing Administration—Continued

Rules and regulations:

- Beet sugar area; 1953 and subsequent crops..... 4988
- Expenses and rate of assessment:
- Grapes, Tokay, grown in San Joaquin and Sacramento Counties in California, 1953-54 season..... 4990
- Peas, fresh, and cauliflower grown in certain counties in Colorado..... 4989

Securities and Exchange Commission

Notices:

- New England Gas and Electric Assn. and Worcester Gas Light Co., filing regarding issuance and sale of common shares and promissory notes..... 5022

Treasury Department

See Customs Bureau; Internal Revenue Service.

CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.

| Title | Page |
|--|------------|
| Title 3 | |
| Chapter I (Proclamations) | |
| 3030..... | 4983 |
| Title 6 | |
| Chapter IV | |
| Part 601 (3 documents)..... | 4990 |
| Part 673..... | 4991 |
| Title 7 | |
| Chapter I. | |
| Part 52 (proposed)..... | 4996 |
| Chapter VIII. | |
| Part 831..... | 4988 |
| Chapter IX. | |
| Part 910..... | 4989 |
| Part 915 (proposed)..... | 4997 |
| Part 927 (proposed)..... | 4998 |
| Part 928 (proposed) (2 documents)..... | 4995, 5008 |
| Part 951..... | 4990 |
| Title 14 | |
| Chapter I: | |
| Part 42..... | 4993 |
| Title 19 | |
| Chapter I. | |
| Part 10..... | 4994 |
| Part 16..... | 4994 |
| Title 32A | |
| Chapter XXI (DRAD) | |
| RR 1..... | 4991 |
| RR 2..... | 4991 |
| RR 3..... | 4992 |
| RR 4..... | 4992 |
| Title 39 | |
| Chapter I. | |
| Part 35..... | 4994 |

under power, whether under sail or not, is to be considered a power-driven vessel;

(v) a vessel or seaplane on the water is "under way" when she is not at anchor, or made fast to the shore, or aground;

(vi) the term "height above the hull" means height above the uppermost continuous deck;

(vii) the length and breadth of a vessel shall be deemed to be the length and breadth appearing in her certificate of registry;

(viii) the length and span of a seaplane shall be its maximum length and span as shown in its certificate of airworthiness, or as determined by measurement in the absence of such certificate;

(ix) the word "visible," when applied to lights, means visible on a dark night with a clear atmosphere;

(x) the term "short blast" means a blast of about one second's duration;

(xi) the term "prolonged blast" means a blast of from four to six seconds' duration;

(xii) the word "whistle" means whistle or siren;

(xiii) the word "tons" means gross tons.

PART B.—LIGHTS AND SHAPES

RULE 2

(a) A power-driven vessel when under way shall carry:—

(i) On or in front of the foremast, or if a vessel without a foremast then in the forepart of the vessel, a bright white light so constructed as to show an unbroken light over an arc of the horizon of 20 points of the compass (22½ degrees), so fixed as to show the light 10 points (112½ degrees) on each side of the vessel, that is, from right ahead to 2 points (22½ degrees) abaft the beam on either side, and of such a character as to be visible at a distance of at least 5 miles.

(ii) Either forward of or abaft the white light mentioned in sub-section (i) a second white light similar in construction and character to that light. Vessels of less than 150 feet in length, and vessels engaged in towing, shall not be required to carry this second white light but may do so.

(iii) These two white lights shall be so placed in a line with and over the keel that one shall be at least 15 feet higher than the other and in such a position that the lower light shall be forward of the upper one. The horizontal distance between the two white lights shall be at least three times the vertical distance. The lower of these two white lights or, if only one is carried, then that light, shall be placed at a height above the hull of not less than 20 feet, and, if the breadth of the vessel exceeds 20 feet, then at a height above the hull not less than such breadth, so however that the light need not be placed at a greater height above the hull than 40 feet. In all circumstances the light or lights, as the case may be, shall be so placed as to be clear of and above all other lights and obstructing superstructures.

(iv) On the starboard side a green light so constructed as to show an unbroken light over an arc of the horizon of 10 points of the compass (112½ degrees), so fixed as to show the light from right ahead to 2 points (22½ degrees) abaft the beam on the starboard side, and of such a character as to be visible at a distance of at least 2 miles.

(v) On the port side a red light so constructed as to show an unbroken light over an arc of the horizon of 10 points of the compass (112½ degrees), so fixed as to show the light from right ahead to 2 points (22½ degrees) abaft the beam on the port side, and of such a character as to be visible at a distance of at least 2 miles.

(vi) The said green and red sidelights shall be fitted with inboard screens projecting at least 3 feet forward from the light, so as to prevent these lights from being seen across the bows.

(b) A seaplane under way on the water shall carry:—

(i) In the forepart amidships where it can best be seen a bright white light, so constructed as to show an unbroken light over an arc of the horizon of 20 degrees of the compass, so fixed as to show the light 10 degrees on each side of the seaplane, namely, from right ahead to 20 degrees abaft the beam on either side, and of such a character as to be visible at a distance of at least 3 miles.

(ii) On the right or starboard wing tip a green light, so constructed as to show an unbroken light over an arc of the horizon of 110 degrees of the compass, so fixed as to show the light from right ahead to 20 degrees abaft the beam on the starboard side, and of such a character as to be visible at a distance of at least 2 miles.

(iii) On the left or port wing tip a red light, so constructed as to show an unbroken light over an arc of the horizon of 110 degrees of the compass, so fixed as to show the light from right ahead to 20 degrees abaft the beam on the port side, and of such a character as to be visible at a distance of at least 2 miles.

RULE 3

(a) A power-driven vessel when towing or pushing another vessel or seaplane shall, in addition to her sidelights, carry two bright white lights in a vertical line one over the other, not less than 6 feet apart, and when towing more than one vessel shall carry an additional bright white light 6 feet above or below such lights, if the length of the tow, measuring from the stern of the towing vessel to the stern of the last vessel or seaplane towed, exceeds 600 feet. Each of these lights shall be of the same construction and character and one of them shall be carried in the same position as the white light mentioned in Rule 2 (a) (i), except the additional light, which shall be carried at a height of not less than 14 feet above the hull. In a vessel with a single mast, such lights may be carried on the mast.

(b) The towing vessel shall also show either the stern light specified in Rule 10 or in lieu of that light a small white light abaft the funnel or aftermast for the tow to steer by, but such light shall not be visible forward of the beam. The carriage of the white light specified in Rule 2 (a) (ii) is optional.

(c) A seaplane on the water, when towing one or more seaplanes or vessels, shall carry the lights prescribed in Rule 2 (b) (i), (ii) and (iii); and, in addition, she shall carry a second white light of the same construction and character as the white light mentioned in Rule 2 (b) (i), and in a vertical line at least 6 feet above or below such light.

RULE 4

(a) A vessel which is not under command shall carry, where they can best be seen, and, if a power-driven vessel, in lieu of the lights required by Rule 2 (a) (i) and (ii), two red lights in a vertical line one over the other not less than 6 feet apart, and of such a character as to be visible all round the horizon at a distance of at least 2 miles. By day, she shall carry in a vertical line one over the other not less than 6 feet apart, where they can best be seen, two black balls or shapes each not less than 2 feet in diameter.

(b) A seaplane on the water which is not under command may carry, where they can best be seen, two red lights in a vertical line, one over the other, not less than 3 feet apart, and of such a character as to be visible all round the horizon at a distance of at least 2 miles, and may by day carry in a vertical line one over the other not less than 3 feet apart, where they can best be seen, two black balls or shapes, each not less than 2 feet in diameter.

(c) A vessel engaged in laying or in picking up a submarine cable or navigation mark, or a vessel engaged in surveying or underwater operations when from the nature of her work she is unable to get out of the way of approaching vessels, shall carry, in lieu of the lights specified in Rule 2 (a) (i) and (ii), three lights in a vertical line one over the other not less than 6 feet apart. The highest and lowest of these lights shall be red, and the middle light shall be white, and they shall be of such character as to be visible all round the horizon at a distance of at least 2 miles. By day, she shall carry in a vertical line one over the other not less than 6 feet apart, where they can best be seen, three shapes each not less than 2 feet in diameter, of which the highest and lowest shall be globular in shape and red in colour, and the middle one diamond in shape and white.

(d) The vessels and seaplanes referred to in this Rule, when not making way through the water, shall not carry the coloured sidelights, but when making way they shall carry them.

(e) The lights and shapes required to be shown by this Rule are to be taken by other vessels and seaplanes as signals that the vessel or seaplane showing them is not under command and cannot therefore get out of the way.

(f) These signals are not signals of vessels in distress and requiring assistance. Such signals are contained in Rule 31.

RULE 5

(a) A sailing vessel under way and any vessel or seaplane being towed shall carry the same lights as are prescribed by Rule 2 for a power-driven vessel or a seaplane under way, respectively, with the exception of the white lights specified therein, which they shall never carry. They shall also carry stern lights as specified in Rule 10, provided that vessels towed, except the last vessel of a tow, may carry, in lieu of such stern light, a small white light as specified in Rule 3 (b).

(b) A vessel being pushed ahead shall carry, at the forward end, on the starboard side a green light and on the port side a red light, which shall have the same characteristics as the lights described in Rule 2 (a) (iv) and (v) and shall be screened as provided in Rule 2 (a) (vi), provided that any number of vessels pushed ahead in a group shall be lighted as one vessel.

RULE 6

(a) In small vessels, when it is not possible on account of bad weather or other sufficient cause to fix the green and red sidelights, these lights shall be kept at hand lighted and ready for immediate use, and shall, on the approach of or to other vessels, be exhibited on their respective sides in sufficient time to prevent collision, in such manner as to make them most visible, and so that the green light shall not be seen on the port side nor the red light on the starboard side, nor, if practicable, more than 2 points (22½ degrees) abaft the beam on their respective sides.

(b) To make the use of these portable lights more certain and easy, the lanterns containing them shall each be painted outside with the colour of the lights they respectively contain, and shall be provided with proper screens.

RULE 7

Power-driven vessels of less than 40 tons, vessels under oars or sails of less than 20 tons, and rowing boats, when under way shall not be required to carry the lights mentioned in Rule 2, but if they do not carry them they shall be provided with the following lights:—

(a) Power-driven vessels of less than 40 tons, except as provided in section (b), shall carry—

(i) In the forepart of the vessel, where it can best be seen, and at a height above the gunwale of not less than 9 feet, a bright white light constructed and fixed as prescribed in Rule 2 (a) (i) and of such a character as to be visible at a distance of at least 3 miles.

(ii) Green and red sidelights constructed and fixed as prescribed in Rule 2 (a) (iv) and (v), and of such a character as to be visible at a distance of at least 1 mile, or a combined lantern showing a green light and a red light, from right ahead to 2 points (22½ degrees) abaft the beam on their respective sides. Such lantern shall be carried not less than 3 feet below the white light.

(b) Small power-driven boats, such as are carried by seagoing vessels, may carry the white light at a less height than 9 feet above the gunwale, but it shall be carried above the sidelights or the combined lantern mentioned in subsection (a) (ii).

(c) Vessels of less than 20 tons, under oars or sails, except as provided in section (d), shall, if they do not carry the sidelights, carry where it can best be seen a lantern showing a green light on one side and a red light on the other, of such a character as to be visible at a distance of at least 1 mile, and so fixed that the green light shall not be seen on the port side, nor the red light on the starboard side. Where it is not possible to fix this light, it shall be kept ready for immediate use and shall be exhibited in sufficient time to prevent collision and so that the green light shall not be seen on the port side nor the red light on the starboard side.

(d) Small rowing boats, whether under oars or sail, shall only be required to have ready at hand an electric torch or a lighted lantern showing a white light which shall be exhibited in sufficient time to prevent collision.

(e) The vessels and boats referred to in this Rule shall not be required to carry the lights or shapes prescribed in Rules 4 (a) and 11 (e).

RULE 8

(a) (i) Sailing pilot-vessels, when engaged on their station on pilotage duty and not at anchor, shall not show the lights prescribed for other vessels, but shall carry a white light at the masthead visible all round the horizon at a distance of at least 3 miles, and shall also exhibit a flare-up light or flare-up lights at short intervals, which shall never exceed 10 minutes.

(ii) On the near approach of or to other vessels they shall have their sidelights lighted ready for use and shall flash or show them at short intervals, to indicate the direction in which they are heading, but the green light shall not be shown on the port side, nor the red light on the starboard side.

(iii) A sailing pilot-vessel of such a class as to be obliged to go alongside of a vessel to put a pilot on board may show the white light instead of carrying it at the masthead and may, instead of the sidelights above mentioned, have at hand ready for use a lantern with a green glass on the one side and a red glass on the other to be used as prescribed above.

(b) A power-driven pilot-vessel when engaged on her station on pilotage duty and not at anchor shall, in addition to the lights and flares required for sailing pilot-vessels, carry at a distance of 8 feet below her white masthead light a red light visible all round the horizon at a distance of at least 3 miles, and also the sidelights required to be carried by vessels when under way. A bright intermittent all round white light may be used in place of a flare.

(c) All pilot-vessels, when engaged on their stations on pilotage duty and at anchor, shall carry the lights and show the

flares prescribed in sections (a) and (b), except that the sidelights shall not be shown. They shall also carry the anchor light or lights prescribed in Rule 11.

(d) All pilot-vessels, whether at anchor or not at anchor, shall, when not engaged on their stations on pilotage duty, carry the same lights as other vessels of their class and tonnage.

RULE 9

(a) Fishing vessels when not fishing shall show the lights or shapes prescribed for similar vessels of their tonnage. When fishing they shall show only the lights or shapes prescribed by this Rule, which lights or shapes, except as otherwise provided, shall be visible at a distance of at least 2 miles.

(b) Vessels fishing with trolling (towing) lines, shall show only the lights prescribed for a power-driven or sailing vessel under way as may be appropriate.

(c) Vessels fishing with nets or lines, except trolling (towing) lines, extending from the vessel not more than 500 feet horizontally into the seaway shall show, where it can best be seen, one all round white light and in addition, on approaching or being approached by another vessel, shall show a second white light at least 6 feet below the first light and at a horizontal distance of at least 10 feet away from it (6 feet in small open boats) in the direction in which the outlying gear is attached. By day such vessels shall indicate their occupation by displaying a basket where it can best be seen; and if they have their gear out while at anchor, they shall, on the approach of other vessels, show the same signal in the direction from the anchor ball towards the net or gear.

(d) Vessels fishing with nets or lines, except trolling (towing) lines, extending from the vessel more than 500 feet horizontally into the seaway shall show, where they can best be seen, three white lights at least 3 feet apart in a vertical triangle visible all around the horizon. When making way through the water, such vessels shall show the proper coloured sidelights but when not making way they shall not show them. By day they shall show a basket in the forepart of the vessel as near the stem as possible not less than 10 feet above the rail; and, in addition, where it can best be seen, one black conical shape, apex upwards. If they have their gear out while at anchor they shall, on the approach of other vessels, show the basket in the direction from the anchor ball towards the net or gear.

(e) Vessels when engaged in trawling, by which is meant the dragging of a dredge net or other apparatus along or near the bottom of the sea, and not at anchor—

(i) If power-driven vessels, shall carry in the same position as the white light mentioned in Rule 2 (a) (i) a tri-coloured lantern, so constructed and fixed as to show a white light from right ahead to 2 points (22½ degrees) on each bow, and a green light and a red light over an arc of the horizon from 2 points (22½ degrees) on each bow to 2 points (22½ degrees) abaft the beam on the starboard and port sides, respectively; and not less than 6 nor more than 12 feet below the tri-coloured lantern a white light in a lantern, so constructed as to show a clear, uniform, and unbroken light all round the horizon. They shall also show the stern light specified in Rule 10 (a).

(ii) If sailing vessels, shall carry a white light in a lantern so constructed as to show a clear, uniform, and unbroken light all round the horizon, and shall also, on the approach of or to other vessels show, where it can best be seen, a white flare-up light, in sufficient time to prevent collision.

(iii) By day, each of the foregoing vessels shall show, where it can best be seen, a basket.

(f) In addition to the lights which they are by this Rule required to show vessels

fishing may, if necessary in order to attract attention of approaching vessels, show a flare-up light. They may also use working lights.

(g) Every vessel fishing, when at anchor, shall show the lights or shape specified in Rule 11 (a), (b) or (c); and shall, on the approach of another vessel or vessels, show an additional white light at least 6 feet below the forward anchor light and at a horizontal distance of at least 10 feet away from it in the direction of the outlying gear.

(h) If a vessel when fishing becomes fast by her gear to a rock or other obstruction she shall in daytime haul down the basket required by sections (c), (d) or (e) and show the signal specified in Rule 11 (c). By night she shall show the light or lights specified in Rule 11 (a) or (b). In fog, mist, falling snow, heavy rainstorms or any other condition similarly restricting visibility, whether by day or by night, she shall sound the signal prescribed by Rule 15 (c) (v), which signal shall also be used, on the near approach of another vessel, in good visibility.

NOTE.—For fog signals for fishing vessels, see Rule 15 (c) (ix).

RULE 10

(a) A vessel when under way shall carry at her stern a white light, so constructed that it shall show an unbroken light over an arc of the horizon of 12 points of the compass (135 degrees), so fixed as to show the light 6 points (67½ degrees) from right aft on each side of the vessel, and of such a character as to be visible at a distance of at least 2 miles. Such light shall be carried as nearly as practicable on the same level as the sidelights.

NOTE.—For vessels engaged in towing or being towed, see Rules 3 (b) and 5.

(b) In a small vessel, if it is not possible on account of bad weather or other sufficient cause for this light to be fixed, an electric torch or a lighted lantern shall be kept at hand ready for use and shall, on the approach of an overtaking vessel, be shown in sufficient time to prevent collision.

(c) A seaplane on the water when under way shall carry on her tail a white light, so constructed as to show an unbroken light over an arc of the horizon of 140 degrees of the compass, so fixed as to show the light 70 degrees from right aft on each side of the seaplane, and of such a character as to be visible at a distance of at least 2 miles.

RULE 11

(a) A vessel under 150 feet in length, when at anchor, shall carry in the forepart of the vessel, where it can best be seen, a white light in a lantern so constructed as to show a clear, uniform, and unbroken light visible all round the horizon at a distance of at least 2 miles.

(b) A vessel of 150 feet or upwards in length, when at anchor, shall carry in the forepart of the vessel, at a height of not less than 20 feet above the hull, one such light, and at or near the stern of the vessel and at such a height that it shall be not less than 15 feet, lower than the forward light, another such light. Both these lights shall be visible all round the horizon at a distance of at least 3 miles.

(c) Between sunrise and sunset every vessel when at anchor shall carry in the forepart of the vessel, where it can best be seen, one black ball not less than 2 feet in diameter.

(d) A vessel engaged in laying or in picking up a submarine cable or navigation mark, or a vessel engaged in surveying or underwater operations, when at anchor, shall carry the lights or shapes prescribed in Rule 4 (c) in addition to those prescribed in the appropriate preceding sections of this Rule.

(e) A vessel aground shall carry by night the light or lights prescribed in sections (a) or (b) and the two red lights prescribed in

Rule 4 (a). By day she shall carry, where they can best be seen, three black balls, each not less than 2 feet in diameter, placed in a vertical line one over the other, not less than 6 feet apart.

(f) A seaplane on the water under 150 feet in length, when at anchor, shall carry, where it can best be seen, a white light, visible all round the horizon at a distance of at least 2 miles.

(g) A seaplane on the water 150 feet or upwards in length, when at anchor, shall carry, where they can best be seen, a white light forward and a white light aft, both lights visible all round the horizon at a distance of at least 3 miles; and, in addition, if the seaplane is more than 150 feet in span, a white light on each side to indicate the maximum span, and visible, so far as practicable, all round the horizon at a distance of 1 mile.

(h) A seaplane aground shall carry an anchor light or lights as prescribed in sections (f) and (g), and in addition may carry two red lights in a vertical line, at least 3 feet apart, so placed as to be visible all round the horizon.

RULE 12

Every vessel or seaplane on the water may, if necessary in order to attract attention, in addition to the lights which she is by these Rules required to carry, show a flare-up light or use a detonating or other efficient sound signal that cannot be mistaken for any signal authorized elsewhere under these Rules.

RULE 13

(a) Nothing in these Rules shall interfere with the operation of any special rules made by the Government of any nation with respect to additional station and signal lights for ships of war, for vessels sailing under convoy, or for seaplanes on the water; or with the exhibition of recognition signals adopted by shipowners, which have been authorized by their respective Governments and duly registered and published.

(b) Whenever the Government concerned shall have determined that a naval or other military vessel or water-borne seaplane of special construction or purpose cannot comply fully with the provisions of any of these Rules with respect to the number, position, range or arc of visibility of lights or shapes, without interfering with the military function of the vessel or seaplane, such vessel or seaplane shall comply with such other provisions in regard to the number, position, range or arc of visibility of lights or shapes as her Government shall have determined to be the closest possible compliance with these Rules in respect of that vessel or seaplane.

RULE 14

A vessel proceeding under sail, when also being propelled by machinery, shall carry in the daytime forward, where it can best be seen, one black conical shape, point upwards, not less than 2 feet in diameter at its base.

RULE 15

(a) A power-driven vessel shall be provided with an efficient whistle, sounded by steam or by some substitute for steam, so placed that the sound may not be intercepted by any obstruction, and with an efficient fog-horn, to be sounded by mechanical means, and also with an efficient bell. A sailing vessel of 20 tons or upwards shall be provided with a similar fog-horn and bell.

(b) All signals prescribed by this Rule for vessels under way shall be given:—

(i) by power-driven vessels on the whistle;

(ii) by sailing vessels on the fog-horn;

(iii) by vessels towed on the whistle or fog-horn.

(c) In fog, mist, falling snow, heavy rainstorms, or any other condition similarly restricting visibility, whether by day or night, the signals prescribed in this Rule shall be used as follows:—

(i) A power-driven vessel making way through the water, shall sound at intervals of not more than 2 minutes a prolonged blast.

(ii) A power-driven vessel under way, but stopped and making no way through the water, shall sound at intervals of not more than 2 minutes two prolonged blasts, with an interval of about 1 second between them.

(iii) A sailing vessel under way shall sound, at intervals of not more than 1 minute, when on the starboard tack one blast, when on the port tack two blasts in succession, and when with the wind abaft the beam three blasts in succession.

(iv) A vessel when at anchor shall at intervals of not more than 1 minute ring the bell rapidly for about 5 seconds. In vessels of more than 350 feet in length the bell shall be sounded in the forepart of the vessel, and in addition there shall be sounded in the after part of the vessel, at intervals of not more than 1 minute for about 5 seconds, a gong or other instrument, the tone and sounding of which cannot be confused with that of the bell. Every vessel at anchor may in addition, in accordance with Rule 12, sound three blasts in succession, namely, one short, one prolonged, and one short blast, to give warning of her position and of the possibility of collision to an approaching vessel.

(v) A vessel when towing, a vessel engaged in laying or in picking up a submarine cable or navigation mark, and a vessel under way which is unable to get out of the way of an approaching vessel through being not under command or unable to manoeuvre as required by these Rules shall, instead of the signals prescribed in subsections (i), (ii) and (iii) sound, at intervals of not more than 1 minute, three blasts in succession, namely, one prolonged blast followed by two short blasts.

(vi) A vessel towed, or, if more than one vessel is towed, only the last vessel of the tow, if manned, shall, at intervals of not more than 1 minute, sound four blasts in succession, namely, one prolonged blast followed by three short blasts. When practicable, this signal shall be made immediately after the signal made by the towing vessel.

(vii) A vessel aground shall give the signal prescribed in sub-section (iv) and shall, in addition, give three separate and distinct strokes on the bell immediately before and after each such signal.

(viii) A vessel of less than 20 tons, a rowing boat, or a seaplane on the water, shall not be obliged to give the above-mentioned signals, but if she does not, she shall make some other efficient sound signal at intervals of not more than 1 minute.

(ix) A vessel when fishing, if of 20 tons or upwards, shall at intervals of not more than 1 minute, sound a blast, such blast to be followed by ringing the bell; or she may sound, in lieu of these signals, a blast consisting of a series of several alternate notes of higher and lower pitch.

RULE 16

Speed to be moderate in fog, &c.

(a) Every vessel, or seaplane when taxiing on the water, shall, in fog, mist, falling snow, heavy rainstorms or any other condition similarly restricting visibility, go at a moderate speed, having careful regard to the existing circumstances and conditions.

(b) A power-driven vessel hearing, apparently forward of her beam, the fog-signal of a vessel the position of which is not ascertained, shall, so far as the circumstances of the case admit, stop her engines, and then navigate with caution until danger of collision is over.

PART C.—STEERING AND SAILING RULES

PRELIMINARY

1. In obeying and construing these Rules, any action taken should be positive, in ample

time, and with due regard to the observance of good seamanship.

2. Risk of collision can, when circumstances permit, be ascertained by carefully watching the compass bearing of an approaching vessel. If the bearing does not appreciably change, such risk should be deemed to exist.

3. Mariners should bear in mind that seaplanes in the act of landing or taking off, or operating under adverse weather conditions, may be unable to change their intended action at the last moment.

RULE 17

When two sailing vessels are approaching one another, so as to involve risk of collision, one of them shall keep out of the way of the other, as follows:—

(a) A vessel which is running free shall keep out of the way of a vessel which is close-hauled.

(b) A vessel which is close-hauled on the port tack shall keep out of the way of a vessel which is close-hauled on the starboard tack.

(c) When both are running free, with the wind on different sides, the vessel which has the wind on the port side shall keep out of the way of the other.

(d) When both are running free, with the wind on the same side, the vessel which is to windward shall keep out of the way of the vessel which is to leeward.

(e) A vessel which has the wind aft shall keep out of the way of the other vessel.

RULE 18

(a) When two power-driven vessels are meeting end on, or nearly end on, so as to involve risk of collision, each shall alter her course to starboard, so that each may pass on the port side of the other. This Rule only applies to cases where vessels are meeting end on, or nearly end on, in such a manner as to involve risk of collision, and does not apply to two vessels which must, if both keep on their respective courses, pass clear of each other. The only cases to which it does apply are when each of two vessels is end on, or nearly end on, to the other; in other words, to cases in which, by day, each vessel sees the masts of the other in a line, or nearly in a line, with her own; and by night, to cases in which each vessel is in such a position as to see both the sidelights of the other. It does not apply, by day, to cases in which a vessel sees another ahead crossing her own course; or, by night, to cases where the red light of one vessel is opposed to the red light of the other or where the green light of one vessel is opposed to the green light of the other or where a red light without a green light or a green light without a red light is seen ahead, or where both green and red lights are seen anywhere but ahead.

(b) For the purposes of this Rule and Rules 19 to 23 inclusive, except Rule 20 (b), a seaplane on the water shall be deemed to be a vessel, and the expression "power-driven vessel" shall be construed accordingly.

RULE 19

When two power-driven vessels are crossing, so as to involve risk of collision, the vessel which has the other on her own starboard side shall keep out of the way of the other.

RULE 20

(a) When a power-driven vessel and a sailing vessel are proceeding in such directions as to involve risk of collision, except as provided in Rules 24 and 26, the power-driven vessel shall keep out of the way of the sailing vessel.

(b) A seaplane on the water shall, in general, keep well clear of all vessels and avoid impeding their navigation. In circumstances, however, where risk of collision exists, she shall comply with these Rules.

RULE 21

Where by any of these Rules one of two vessels is to keep out of the way, the other shall keep her course and speed. When, from any cause, the latter vessel finds herself so close that collision cannot be avoided by the action of the giving-way vessel alone, she also shall take such action as will best aid to avert collision (see Rules 27 and 29).

RULE 22

Every vessel which is directed by these Rules to keep out of the way of another vessel shall, if the circumstances of the case admit, avoid crossing ahead of the other.

RULE 23

Every power-driven vessel which is directed by these Rules to keep out of the way of another vessel shall, on approaching her, if necessary, slacken her speed or stop or reverse.

RULE 24

(a) Notwithstanding anything contained in these Rules, every vessel overtaking any other shall keep out of the way of the overtaken vessel.

(b) Every vessel coming up with another vessel from any direction more than 2 points ($22\frac{1}{2}$ degrees) abaft her beam, i. e. in such a position, with reference to the vessel which she is overtaking, that at night she would be unable to see either of that vessel's sidelights, shall be deemed to be an overtaking vessel; and no subsequent alteration of the bearing between the two vessels shall make the overtaking vessel a crossing vessel within the meaning of these Rules, or relieve her of the duty of keeping clear of the overtaken vessel until she is finally past and clear.

(c) If the overtaking vessel cannot determine with certainty whether she is forward of or abaft this direction from the other vessel, she shall assume that she is an overtaking vessel and keep out of the way.

RULE 25

(a) In a narrow channel every power-driven vessel when proceeding along the course of the channel shall, when it is safe and practicable, keep to that side of the fairway or mid-channel which lies on the starboard side of such vessel.

(b) Whenever a power-driven vessel is nearing a bend in a channel where a power-driven vessel approaching from the other direction cannot be seen, such vessel, when she shall have arrived within one-half mile of the bend, shall give a signal by one prolonged blast of her whistle, which signal shall be answered by a similar blast given by any approaching power-driven vessel that may be within hearing around the bend.

Regardless of whether an approaching vessel on the farther side of the bend is heard, such bend shall be rounded with alertness and caution.

RULE 26

All vessels not engaged in fishing shall, when under way, keep out of the way of any vessels fishing with nets or lines or trawls. This Rule shall not give to any vessel engaged in fishing the right of obstructing a fairway used by vessels other than fishing vessels.

RULE 27

In obeying and construing these Rules due regard shall be had to all dangers of navigation and collision, and to any special circumstances, including the limitations of the craft involved, which may render a departure from the above Rules necessary in order to avoid immediate danger.

PART D.—MISCELLANEOUS

RULE 28

(a) When vessels are in sight of one another, a power-driven vessel under way, in taking any course authorized or required by these Rules, shall indicate that course by the following signals on her whistle, namely:—

One short blast to mean "I am altering my course to starboard."

Two short blasts to mean "I am altering my course to port."

Three short blasts to mean "My engines are going astern."

(b) Whenever a power-driven vessel which, under these Rules, is to keep her course and speed, is in sight of another vessel and is in doubt whether sufficient action is being taken by the other vessel to avert collision, she may indicate such doubt by giving at least five short and rapid blasts on the whistle. The giving of such a signal shall not relieve a vessel of her obligations under Rules 27 and 29 or any other Rule, or of her duty to indicate any action taken under these Rules by giving the appropriate sound signals laid down in this Rule.

(c) Nothing in these Rules shall interfere with the operation of any special rules made by the Government of any nation with respect to the use of additional whistle signals between ships of war or vessels sailing under convoy.

RULE 29

Nothing in these Rules shall exonerate any vessel, or the owner, master or crew thereof, from the consequences of any neglect to carry lights or signals, or of any neglect to keep a proper look-out, or of the neglect of any precaution which may be required by the ordinary practice of seamen, or by the special circumstances of the case.

RULE 30

Reservation of Rules for Harbours and Inland Navigation

Nothing in these Rules shall interfere with the operation of a special rule duly made by local authority relative to the navigation of any harbour, river, lake, or inland water, including a reserved seaplane area.

RULE 31

Distress Signals

When a vessel or seaplane on the water is in distress and requires assistance from other vessels or from the shore, the following shall be the signals to be used or displayed by her, either together or separately, namely:—

(a) A gun or other explosive signal fired at intervals of about a minute.

(b) A continuous sounding with any fog-signal apparatus.

(c) Rockets or shells, throwing red stars fired one at a time at short intervals.

(d) A signal made by radiotelegraphy or by any other signalling method consisting of the group — — — in the Morse Code.

(e) A signal sent by radiotelephony consisting of the spoken word "Mayday."

(f) The International Code Signal of distress indicated by N. C.

(g) A signal consisting of a square flag having above or below it a ball or anything resembling a ball.

(h) Flames on the vessel (as from a burning tar barrel, oil barrel, &c.).

(i) A rocket parachute flare showing a red light.

The use of any of the above signals, except for the purpose of indicating that a vessel or a seaplane is in distress, and the use of any signals which may be confused with any of the above signals, is prohibited.

Note.—A radio signal has been provided for use by vessels in distress for the purpose of actuating the auto-alarms of other vessels and thus securing attention to distress calls or messages. The signal consists of a series of twelve dashes, sent in 1 minute, the duration of each dash being 4 seconds, and the duration of the interval between two consecutive dashes 1 second.

RULE 32

All orders to helmsmen shall be given in the following sense: right rudder or starboard to mean "put the vessel's rudder to starboard"; left rudder or port to mean "put the vessel's rudder to port."

[F. R. Doc. 53-7428; Filed, Aug. 10, 1953; 11:57 a. m.]

RULES AND REGULATIONS

TITLE 7—AGRICULTURE

Chapter VIII—Production and Marketing Administration (Sugar Branch), Department of Agriculture

Subchapter E—Determination of Sugar Commercially Recoverable

[Sugar Determination 831.3]

PART 831—BEET SUGAR AREA

1953 AND SUBSEQUENT CROPS

Pursuant to the provisions of section 302 (a) of the Sugar Act of 1948, as amended (herein referred to as "act"),

the following determination is hereby issued:

§ 831.3 *Determination of sugar commercially recoverable from sugar beets—*

(a) *Definitions.* For the purpose of this section, the terms: (1) "Settlement area" means an area in which the marketing agreements between the processor and producers for each crop of sugar beets contain a common pricing formula,

(2) "Base period" means (i) for the 1953 crop, the crop years 1949, 1950, 1951, and 1952, and (ii) for the 1954 and each subsequent crop, the next preceding 5 crop years; and

(3) "Extraction rate" for a crop means the percentage obtained by dividing the average hundredweight of refined sugar recovered per ton of sugar beets by the average hundredweight of total sugar content per ton of beets, both amounts computed from the net tons of beets marketed for the extraction of sugar and the cossette tests of such beets at the time of processing.

(b) *Recoverable sugar.* The amount of sugar, raw value, commercially recoverable from sugar beets shall be deemed to be as follows:

(1) In the case of sugar beets marketed in a settlement area under any

type of agreement other than an "individual test" contract, the amount of sugar established by (i) multiplying the net weight of the sugar beets, at the time of delivery to a processor, by the weighted average percentage of sugar content of all the sugar beets of the next preceding 7 crops marketed in such settlement area, according to cossette tests made by the processor, and (ii) multiplying the result obtained under subdivision (i) of this subparagraph by the simple average of the extraction rates for the total, U. S. sugar beet crops in the base period, as adjusted to raw value by multiplying by 1.07.

(2) In the case of sugar beets marketed under an "individual test" contract, the amount of sugar established by (i) multiplying the net weight of the sugar beets, at the time of delivery to a processor, by the percentage of sugar content on which settlement under the marketing contract is made, and (ii) multiplying the result obtained under subdivision (i) of this subparagraph by the percentage of recovery computed by reducing the adjusted extraction rate applicable under subparagraph (1) of this paragraph by the simple average of the percentages of shrink between the weighted average percentage of sugar content of all the beets which were marketed under individual test contracts for each of the crops in the base period according to individual tests and the weighted average percentage of sugar content of such beets according to cossette tests.

(c) *Delegation.* The applicable percentages of sugar commercially recoverable, as determined herein, shall be established by the Sugar Branch, Production and Marketing Administration, and shall be made effective through instructions issued annually under the sugar beet payment programs.

This determination supersedes, with respect to the 1953 and subsequent crops, the determination entitled "Determination of Sugar Commercially Recoverable from Sugar Beets" issued September 30, 1949, (14 F. R. 6057) and Amendment 1 thereto, issued June 26, 1952 (17 F. R. 5353).

STATEMENT OF BASES AND CONSIDERATIONS

Sugar Act requirements. Determinations of amounts of sugar commercially recoverable from sugar beets and sugarcane are required under section 302 (a) of the act to establish the amounts of sugar upon which payments under the act may be made.

General bases of determinations. The previous determination was issued on September 30, 1949, and became effective beginning with the 1949 crop. The statement issued in conjunction with it reviewed the bases of the determinations which were effective for the crops of 1937 through 1948. A press release issued October 3, 1949, reviewed many of the data relating to the determinations issued prior to that date.

In the determination which became effective for the 1949 crop, the basic extraction percentage (refined sugar basis) was established at 89.0 percent. This rate was projected primarily on the

upward trend in extraction from the crops of 1946, 1947, and 1948, which were 85.4, 86.5, and 87.4, respectively. The actual rate of extraction for the 1949 crop reached the level of 88.9 percent. However, the extraction rates for the 1950, 1951, and 1952 crops were 87.6, 87.9, and 88.4, respectively. The outturn from these crops has been affected by the quantities of beets processed, the relative prices of sugar and molasses, and the changes in condition of the marketed crop brought about by mechanization of harvest. An offsetting positive effect on extraction had been expected because of higher potential efficiencies due to the cessation of operations at a number of old sugar factories, the operation of several new factories of large capacities, and a general improvement in the equipment of most factories.

Determination. This determination provides for the establishment of recovery rates on the average results obtained in moving base periods. For the 1953 crop, the base period will include the crop years 1949 through 1952. For each subsequent crop, the base period will comprise the next preceding 5 crop years. The base period for the 1953 crop is shortened to 4 years to exclude the relatively low rate obtained in 1948 when operating conditions still reflected the World War II situation.

The use of average extraction rates for moving base periods in computing amounts of sugar for payment will reflect actual recoveries and will result in more representative amounts. The normal variations which occur from year to year should average out satisfactorily. The use of such averages is consistent with the methods used in the other domestic sugar producing areas. Beginning with the 1950 crop, moving base periods were adopted for computing rates of commercially recoverable sugar in the Mainland sugarcane area. In the offshore areas, where settlements between growers and processors reflect the actual extraction of sugar, Sugar Act payments are based on the extraction from the current crop.

The effective recovery rate for beets of the 1953 crop which are marketed under other than "individual test" contracts will be 94.4 percent. This represents the average of the actual extraction rates for the next preceding 4 crop years of 88.2 percent, as adjusted to raw sugar value. The reduction from the former rate of 95.23 percent for such beets represents a revision in the payment per ton of U. S. average quality beets of about 2 cents. For 1953-crop beets which are marketed under individual test contracts the effective recovery rate will be 91.4 percent. A reduction in the payment per ton of such beets of about 3 cents will result from the adjustment from the former level of 92.77 percent. As in previous determinations, the recovery rate for beets purchased under this type of contract is reduced so as to reflect the shrinkage in sugar content between the time of delivery and the time of processing.

The percentages of shrink for the crops of 1949 through 1952 were 3.0, 3.5, 3.6 and 3.0, respectively, averaging 3.3. Accordingly, the percentage of 91.4 was

obtained by dividing 94.4 percent, the general recovery rate, by 1.033 to give effect to the average shrinkage.

The determination continues in effect the changes made through an amendment issued June 26, 1952. That amendment extended to all "cossette test" districts the plan of computing commercially recoverable sugar on the basis of the average percentage of sugar content of the next preceding 7 crops rather than on the content of the current crop.

Accordingly, I hereby find and conclude that the aforesaid determination will effectuate the purposes of section 302 (a) of the act.

(Sec. 493, 61 Stat. 932; 7 U. S. C. Sup. 1153. Interprets or applies sec. 302, 61 Stat. 930; 7 U. S. C. Sup. 1132)

Issued this 18th day of August 1953.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7409; Filed, Aug. 20, 1953; 8:51 a. m.]

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders), Department of Agriculture

PART 910—FRESH PEAS AND CAULIFLOWER GROWN IN ALAMOSA, RIO GRANDE, CONEJOS, COSTILLA, AND SAGUACHE COUNTIES IN COLORADO

APPROVAL OF BUDGET OF EXPENSES AND FIXING RATE OF ASSESSMENT

Notice of proposed rule making regarding rules and regulations relative to a proposed budget of expenses and rate of assessment to be made effective under Marketing Agreement No. 67 and Order No. 10, as amended, (7 CFR Part 910) regulating the handling of fresh peas and cauliflower grown in Alamosa, Rio Grande, Conejos, Costilla, and Saguache Counties in Colorado, was published in the FEDERAL REGISTER (18 F. R. 3943). This regulatory program is effective under the Agricultural Marketing Agreement Act of 1937, as amended (48 Stat. 31, as amended, 7 U. S. C. 601 et seq.).

After consideration of all relevant matters presented, including the rules and regulations set forth in the aforesaid notice, which rules and regulations were adopted and submitted for approval by the Administrative Committee established pursuant to said marketing agreement and order, as amended, the following rules and regulations are hereby approved:

§ 910.207 *Budget of expenses and rate of assessment.* (a) The expenses necessary to be incurred by the Administrative Committee, established pursuant to Marketing Agreement No. 67 and Order No. 10, as amended, to enable such committee to carry out its functions pursuant to the provisions of the aforesaid marketing agreement and order, during the fiscal year ending May 31, 1954, will amount to \$2,000.00.

(b) The rate of assessment to be paid by each handler who first ships fresh peas or cauliflower shall be one-half of

RULES AND REGULATIONS

one cent (\$0.005) per bushel of peas or crate of cauliflower, or respective equivalent quantities thereof, handled by him as the first handler thereof during said fiscal year and

(c) The terms used in this section shall have the same meaning as when used in Marketing Agreement No. 67 and Order No. 10, as amended (7 CFR Part 910)

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup. 608c)

Done at Washington, D. C., this 18th day of August 1953, to become effective 30 days after publication hereof in the FEDERAL REGISTER.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7399; Filed, Aug. 20, 1953;
8:48 a. m.]

PART 951—TOKAY GRAPES GROWN IN SAN JOAQUIN AND SACRAMENTO COUNTIES IN CALIFORNIA

EXPENSES AND RATE OF ASSESSMENT FOR 1953-54 SEASON

Notice was published in the July 29, 1953, daily issue of the FEDERAL REGISTER (18 F. R. 4434) that consideration was being given to proposals regarding the expenses and the fixing of the rate of assessment for the 1953-54 season under the marketing agreement, as amended, and Order No. 51, as amended (7 CFR Part 951) regulating the handling of Tokay grapes grown in San Joaquin and Sacramento Counties in California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended.

After consideration of all relevant matters presented, including the proposals set forth in the aforesaid notice which were submitted by the Industry Committee (established pursuant to said amended marketing agreement and order) it is hereby found and determined that:

§ 951.20 *Expenses and rate of assessment for the 1953-54 season—(a) Expenses.* Expenses that are reasonable and likely to be incurred by the Industry Committee, established pursuant to the provisions of the aforesaid amended marketing agreement and order, to enable such committee to perform its functions, in accordance with the provisions thereof, during the season beginning April 1, 1953, will amount to \$37,470.00.

(b) *Rate of assessment.* The rate of assessment, which each handler who first ships Tokay grapes shall pay as his pro rata share of the aforesaid expenses in accordance with the applicable provisions of said amended marketing agreement and order is hereby fixed at eight mills (\$0.008) per standard package, or the equivalent thereof in weight, of Tokay grapes shipped by such handler during said season.

It is hereby further found that it is impracticable and contrary to the public interest to postpone the effective time hereof until 30 days after publication in

the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) in that (1) in accordance with the provisions of said amended marketing agreement and order, the rate of assessment is applicable to all fresh Tokay grapes shipped during the 1953-54 season; (2) shipments of Tokay grapes are expected to start during the last week in August; (3) the provisions hereof do not impose any obligation on a handler until such handler ships Tokay grapes; and (4) the immediate specifications of the assessment rate will assist handlers of Tokay grapes in making their plans for the 1953-54 season and thereby tend to promote the orderly marketing of such grapes.

As used herein, the terms "handler," "ships," "shipped," and "season" shall have the same meaning as when used in said amended marketing agreement and order.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. and Sup. 608c)

Done at Washington, D. C., this 18th day of August 1953.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7401; Filed, Aug. 20, 1953;
8:49 a. m.]

TITLE 6—AGRICULTURAL CREDIT

Chapter IV—Production and Marketing Administration and Commodity Credit Corporation, Department of Agriculture

Subchapter C—Loans, Purchases, and Other Operations

[1953 C. C. C. Grain Price Support Bulletin 1, Supp. 2, Amdt. 1, Wheat]

PART 601—GRAINS AND RELATED COMMODITIES

SUBPART—1953-CROP WHEAT LOAN AND PURCHASE AGREEMENT PROGRAM

SUPPORT RATES

The regulations issued by the Commodity Credit Corporation and the Production and Marketing Administration published in 18 F. R. 2733, 3979, 4153, 4489, and containing the specific requirements for the 1953 Crop Wheat Price Support Program are hereby amended as follows:

Section 601.111 (b) is amended by adding to the list of basic county support rates, "Passaic county, New Jersey—\$2.40 per bushel."

(Sec. 4, 62 Stat. 1070, as amended; 15 U. S. C. Sup. 714b. Interprets or applies sec. 5, 62 Stat. 1072, secs. 101, 401, 63 Stat. 1051, 1054; 15 U. S. C. Sup. 714c, 7 U. S. C. Sup. 1441, 1421)

Issued this 17th day of August 1953.

[SEAL] HOWARD H. GORDON,
Executive Vice President,
Commodity Credit Corporation.

Approved:

JOHN H. DAVIS,
President,
Commodity Credit Corporation.

[F. R. Doc. 53-7379; Filed, Aug. 20, 1953;
8:47 a. m.]

[1953 C. C. C. Grain Price Support Bulletin 1, Supp. 1, Amdt. 2, Grain Sorghums]

PART 601—GRAINS AND RELATED COMMODITIES

SUBPART—1953-CROP GRAIN SORGHUMS LOAN AND PURCHASE AGREEMENT PROGRAM

SUPPORT RATES

The regulations issued by the Commodity Credit Corporation and the Production and Marketing Administration published in 18 F. R. 1969, and containing the specific requirements for the 1953-crop Grain Sorghums Price Support Program are hereby amended as follows:

Section 601.133 (c) (1) is amended by adding to the list of basic county support rates, "Florida—all counties \$2.60 per 100 pounds."

(Sec. 4, 62 Stat. 1070, as amended; 15 U. S. C. Sup. 714b. Interprets or applies sec. 5, 62 Stat. 1072; secs. 301, 401, 63 Stat. 1053; 15 U. S. C. Sup. 714; 7 U. S. C. Sup. 1447, 1421)

Issued this 17th day of August 1953.

[SEAL] HOWARD H. GORDON,
Executive Vice President,
Commodity Credit Corporation.

Approved:

JOHN H. DAVIS,
President,
Commodity Credit Corporation.

[F. R. Doc. 53-7378; Filed, Aug. 20, 1953;
8:46 a. m.]

[1953 C. C. C. Grain Price Support Bulletin 1, Supp. 1, Amdt. 2, Flaxseed]

PART 601—GRAINS AND RELATED COMMODITIES

SUBPART—1953 CROP FLAXSEED LOAN AND PURCHASE AGREEMENT PROGRAM

SETTLEMENT

The regulations issued by the Commodity Credit Corporation, (18 F. R. 2367) containing the specific regulations for the 1953-crop flaxseed price support program are hereby amended as follows:

Section 601.310 (a) (2) is amended by deleting the period at the end thereof, inserting a colon and adding: "Provided, however, That if such flaxseed is sold by CCC in order to determine the market price the settlement value shall not be less than such sales price."

(Sec. 4, 62 Stat. 1070, as amended; 15 U. S. C. Sup. 714b)

Issued this 17th day of August 1953.

[SEAL] HOWARD H. GORDON,
Executive Vice President,
Commodity Credit Corporation.

Approved:

JOHN H. DAVIS,
President,
Commodity Credit Corporation.

[F. R. Doc. 53-7377; Filed, Aug. 20, 1953;
8:46 a. m.]

[1953 C. C. C. Wheat Distress Loan Program Bulletin 1, Amdt 1]

PART 673—SPECIAL PRICE SUPPORT PROGRAMS

SUBPART—1953 CROP WHEAT DISTRESS LOAN PROGRAM

AVAILABILITY OF LOANS

The regulations issued by Commodity Credit Corporation (18 F. R. 4415) containing the specific regulations for the 1953-Crop Wheat Distress Loan Program are hereby amended by adding the States of North Dakota, Montana, Idaho and Oregon to the States listed in § 673.2 (b) (2) and thereby causing it to read as follows:

(2) *Wheat in temporary facilities or piled on the ground.* In the States of Colorado, Kansas, Nebraska, Oklahoma, Texas, North Dakota, Montana, Idaho and Oregon, distress loans will be made on wheat stored in temporary storage facilities in all localities within the State and on wheat piled on the ground in the open in localities within designated areas where the State PMA committee determines conditions are such that the wheat can be so stored for short periods.

(Sec. 4, 62 Stat. 1070, as amended; 15 U. S. C. 714b)

Issued this 17th day of August 1953.

[SEAL] HOWARD H. GORDON,
Executive Vice President,
Commodity Credit Corporation.

Approved:

JOHN H. DAVIS,
President,
Commodity Credit Corporation.

[F. R. Doc. 53-7380; Filed, Aug. 20, 1953; 8:47 a. m.]

TITLE 32A—NATIONAL DEFENSE, APPENDIX

Chapter XXI—Defense Rental Areas Division, Office of Defense Mobilization

[Rent Regulation 1, Amdt. 152 to Schedule A]
[Rent Regulation 2, Amdt. 150 to Schedule A]

RR-1—HOUSING

RR-2—ROOMS IN ROOMING HOUSES AND OTHER ESTABLISHMENTS

SCHEDULE A—DEFENSE RENTAL AREAS

CERTAIN STATES

Effective August 18, 1953, Rent Regulation 1 and Rent Regulation 2 are amended as set forth below.

(Sec. 204, 61 Stat. 197, as amended; 50 U. S. C. App. Sup. 1894)

Issued this 18th day of August 1953.

GLENWOOD J. SHERRARD,
Director

Defense Rental Area Division.

1. All numbered items in Schedule A of Rent Regulation 1—Housing, and Rent Regulation 2—Rooms, are hereby revoked and deleted, except items numbered (3) (15) (17), (34), (36), (39),

No. 164—2

(52), (63), (86), (97), (124), (129), (131), (138), (139), (172), (173), (182), (184a), (218), (236a), (276), (292b), (312), (343a), (370) and (370a). 2. The following items of Schedule A of Rent Regulation 1—Housing, and Rent Regulation 2—Rooms, are amended to read as follows:

| State and name of defense-rental area | Class | County or counties in defense-rental area under regulation | Maximum rent date | Effective date of regulation |
|---------------------------------------|-------|--|-------------------|------------------------------|
| <i>Alabama</i> | | | | |
| (3) Camp Rucker..... | A | COFFEE and DALL..... | Sept. 1, 1950 | Nov. 7, 1951 |
| <i>Arizona</i> | | | | |
| (15) Flagstaff..... | A | In COCONINO COUNTY, that part of Supervisorial District 1 south of 34 degrees latitude, and that part of Supervisorial District 2 north of 35 degrees latitude. | do | Feb. 4, 1952 |
| (17) Yuma..... | A | That part of YUMA COUNTY lying west of 114 degrees longitude and south of 33 degrees latitude. | June 1, 1951 | Apr. 7, 1952 |
| <i>California</i> | | | | |
| (34) Pittsburg-Camp Stoneman..... | B | In CONTRA COSTA COUNTY, townships 5, 6, 8, 9, 13, 16, and 17, except the city of Brentwood. | Jan. 1, 1941 | Aug. 1, 1942 |
| | C | do. | Sept. 1, 1950 | Jan. 14, 1952 |
| | A | In CONTRA COSTA COUNTY, the city of Brentwood. | do | Do. |
| (36) Barstow..... | A | In SAN BERNARDINO COUNTY, the township of Barstow. | May 1, 1951 | Nov. 17, 1951 |
| | A | In SAN BERNARDINO COUNTY, the U. S. Marine Corps Depot Military Reservation outside the township of Barstow. | do | Mar. 14, 1952 |
| | A | In SAN BERNARDINO COUNTY, that part of Yuma Township outside the U. S. Marine Corps Depot Military Reservation and that part of Bellville Township outside the U. S. Marine Corps Depot Military Reservation bounded on the east by the eastern limit of Range 5 East, on the south by the southern limit of Township 8 North, on the west and north by the Bellville township line. | do | Sept. 15, 1952 |
| (39) Camp Roberts.. | B | SAN LUIS OBISPO COUNTY, except the township of Nipomo. | Jan. 1, 1941 | July 1, 1942 |
| | C | do. | Aug. 1, 1950 | Sept. 27, 1951 |
| <i>Delaware</i> | | | | |
| (52) Dover..... | A | KENT COUNTY; and in SUSSEX COUNTY, that portion of the city of Milford located therein. | Aug. 1, 1950 | Nov. 1, 1951 |
| <i>Florida</i> | | | | |
| (63) Pensacola..... | B | ESCAMBIA COUNTY, except the city of Pensacola. | Mar. 1, 1942 | Sept. 1, 1942 |
| | B | SANTA ROSA..... | do | May 1, 1943 |
| | C | ESCAMBIA COUNTY, except the city of Pensacola; and SANTA ROSA COUNTY. | June 1, 1951 | June 15, 1952 |
| | A | In ESCAMBIA COUNTY, the city of Pensacola. | do | Do. |
| <i>Illinois</i> | | | | |
| (86) Braidwood-Joliet | B | WILL COUNTY, except the village of Crite and that portion of the village of Steger located therein. | Apr. 1, 1941 | July 1, 1942 |
| | C | do. | July 1, 1951 | Dec. 10, 1952 |
| <i>Indiana</i> | | | | |
| (97) Camp Atterbury | B | BARTHOLOMEW..... | Mar. 1, 1942 | Sept. 1, 1942 |
| | B | JACKSON..... | do | Dec. 1, 1942 |
| | C | BARTHOLOMEW and JACKSON. | Aug. 1, 1950 | Oct. 15, 1951 |
| | A | BROWN, JOHNSON, and SHELBY. | do | Do. |
| | A | MORGAN..... | Jan. 1, 1952 | July 17, 1952 |
| <i>Kentucky</i> | | | | |
| (124) Fort Knox..... | B | In HARDIN COUNTY, Magisterial Districts 1, 4, 5, and 6; and that portion of MEADE COUNTY known as Garrattsville Precinct, adjacent to Fort Knox, Ky. | Mar. 1, 1942 | Nov. 1, 1942 |
| | C | do. | Sept. 1, 1950 | Nov. 23, 1951 |
| | A | In MEADE COUNTY, Magisterial Districts 1, 2, 3, and 4, except that portion known as Garrattsville Precinct, adjacent to Fort Knox, Ky. and in BULLITT COUNTY, Magisterial Districts 1 and 14. | do | Do. |
| <i>Louisiana</i> | | | | |
| (129) Camp Polk..... | B | In BEAUREGARD PARISH, Wards 2, 3, 4, 5, 7, and 8; and VERNON PARISH. | Jan. 1, 1941 | July 1, 1942 |
| | C | do. | Aug. 1, 1950 | Nov. 7, 1951 |
| <i>Maine</i> | | | | |
| (138) Presque Isle-Limestone. | B | In AROOSTOOK COUNTY, the city of Presque Isle, and the towns of Achland, Caribou, Easton, Fort Fairfield, Limestone, Montpelier, Moss Hill, Van Buren, Washburn, and Westfield, and the plantations of Caswell and Hamlin. | Mar. 1, 1942 | Dec. 1, 1942 |
| | C | do. | Jan. 1, 1951 | Dec. 10, 1951 |
| | A | In AROOSTOOK COUNTY, the town of Castle Hill. | do | Do. |
| <i>Maryland</i> | | | | |
| (159) Balnbridge-Ellington. | B | In CECIL COUNTY, Election District 3 containing the city of Ellington. | Apr. 1, 1941 | July 1, 1942 |
| | C | do. | Jan. 1, 1951 | Nov. 7, 1951 |
| | A | CECIL COUNTY, except Election District 3 containing the city of Ellington. | do | Do. |
| <i>Missouri</i> | | | | |
| (172) Fort Leonard Wood. | B | LACLEDE, PHELPS, and PULASKI..... | Apr. 1, 1941 | July 1, 1942 |
| | C | do. | Aug. 1, 1950 | Sept. 27, 1951 |
| | B | JOHNSON and PETTIS..... | Mar. 1, 1942 | Dec. 1, 1942 |
| | C | do. | Jan. 1, 1952 | Feb. 11, 1952 |
| (173) Knob Nester-Sedalia. | A | In HENRY COUNTY, the township and city of Windsor. | do | Mar. 3, 1952 |

4 The following item of Schedule A of Rent Regulation 2—Rooms is amended to read as follows:

| State and name of defense rental area | Class | County or counties in defense rental area under regulation | Maximum rent date | Effective date of regulation |
|---------------------------------------|-------|---|-------------------|------------------------------|
| <i>Louisiana</i> | | | | |
| (131) Lake Charles | A | PARISH OF CALCASIEU; and in BEAUREGARD PARISH Wards 1 and 6 | Aug 1, 1951 | July 10 1952 |

5. The unnumbered paragraphs in Schedule A of Rent Regulation 1—Housing, and Rent Regulation 2—Rooms, following the numbered items are hereby revoked and deleted:

It is intended by these amendments to Schedule A of Rent Regulation 1—Housing, and Rent Regulation 2—Rooms to include in these schedules the areas which are determined by the Secretary of Defense, and the Director, Office of Defense Mobilization to meet the requirements for certification as critical defense housing areas under section 204 (f), of the Housing and Rent Act of 1947 as amended (18 U. S. C. 4432 and 4529) and the Oak Ridge, Tennessee Area which was certified by the Secretary of Defense and the Director, Office of Defense Mobilization as a critical defense housing area on July 31, 1953 (18 F. R. 4529).

These amendments change the names of the defense-rental areas. They also combine the Quantico and the Fredricksburg-Stafford County Areas into the Quantico, Virginia, Defense-Rental Area, and transfer a certain portion of the Camp Polk Louisiana Area to the Lake Charles Louisiana Defense-Rental Area.

[F. R. Doc 53-7888; Filed Aug 18 1953; 5:14 p. m.]

[Rent Regulation 3 Amdt 142 to Schedule A]
[Rent Regulation 4 Amdt 86 to Schedule A]

RR 3—HOTELS

RR 4—MOTOR COURTS

SCHEDULE A—DEFENSE-RENTAL AREAS

CERTAIN STATES

Effective August 18, 1953, Rent Regulation 3 and Rent Regulation 4 are amended so that Schedules A of each of said regulations read as set forth below (Sec 204 61 Stat 197 as amended; 50 U. S. C. App Sup 1894)

Issued this 18th day of August 1953

GLENWOOD J. SHERRARD,
Director Defense Rental Areas Division

| Name of defense rental area | State | County or counties in defense rental area under regulation | Maximum rent date | Effective date of regulation |
|-------------------------------------|--------------------|---|--------------------|------------------------------|
| (3) Camp Rucker-- (16) Flagstaff | Alabama Arizona | COFFEE and DALE In COCONINO COUNTY, that part of Supervisorial District 1, south of 33rd Street and that part of Supervisorial District 2, north of 33rd Street. | Sept. 1 1950 do | Nov 7 1951 Feb 4 1952 |
| (17) Yuma--- | Arizona | That part of YUMA COUNTY lying west of 114 degrees longitude and south of 33 degrees latitude | June 1, 1951 | Apr. 7 1952 |

| State and name of defense rental area | Class | County or counties in defense rental area under regulation | Maximum rent date | Effective date of regulation |
|---------------------------------------|-------------|---|---|--|
| <i>Nebraska</i> | | | | |
| (182) Sidney | A | CHEYENNE | Aug 1 1950 | Nov 5 1951 |
| <i>Nevada</i> | | | | |
| (184a) Hawthorne | A | In MINERAL COUNTY, Hawthorne township | do | Jan 28 1952 |
| <i>North Carolina</i> | | | | |
| (218) Camp Lejeune | B C | ONSLOW do | Mar. 1, 1942 July 1, 1950 | Nov. 1 1942 Oct. 15 1951 |
| <i>Ohio</i> | | | | |
| (236a) Portsmouth | B C | In ROSS COUNTY the city of Chillicothe | Jan. 1, 1946 Aug 1 1952 | Nov 1 1946 Nov 6 1952 |
| <i>Chillicothe</i> | B C | Scioto COUNTY, except the townships of Brush Creek, Madison, Haden and Vernon | Jan 1, 1946 Jan 1, 1946 | Nov 1 1946 Oct 1 1946 |
| | C A | ROSS COUNTY, except the city of Chillicothe; in Scioto COUNTY the townships of Brush Creek, Madison, Haden, and Vernon; JACKSON COUNTY; and PIKE COUNTY | Aug. 1 1952 do | Nov. 6 1952 Do |
| <i>South Carolina</i> | | | | |
| (276) Farris Island | B C A | BEAUFORT do In HAMPTON COUNTY that part of the town of Yemassee located therein | Mar. 1 1942 Sept. 1 1950 do | Apr 16 1943 Jan. 16 1952 do |
| <i>Tennessee</i> | | | | |
| (292b) Oak Ridge | B | In ANDERSON and ROANE COUNTIES, the town of Oak Ridge located on the Atomic Energy Commission Reservation | Mar 1 1942 | Aug 1 1953 |
| <i>Texas</i> | | | | |
| (312) Del Rio | A | In VAL VERDE COUNTY Justice Precinct 1 | Sept 1 1952 | Mar 30 1953 |
| <i>Virginia</i> | | | | |
| (343a) Quantico | A | PRINCE WILLIAM COUNTY, except the districts of Leesville, Gainesville, and Manassas; STAFFORD COUNTY; and the Independent city of Fredericksburg | Jan 1 1951 | Jan 17 1952 |
| <i>Alaska</i> | | | | |
| (370) Fairbanks | B | In the Territory of Alaska, all the area within a 20-mile radius surrounding the post office of each of the following localities: the city of Fairbanks, Etelson Air Force Base and Ladd Air Force Base | Mar 1 1942 | Nov 1 1942 |
| | C B C | do Kodiak Island Alaska do | July 1 1950 Mar. 1 1942 July 1 1950 | Oct. 1 1951 Nov 1 1942 Jan 21 1952 |

3 The following item of Schedule A of Rent Regulation 1—Housing is amended to read as follows:

| State and name of defense rental area | Class | County or counties in defense rental area under regulation | Maximum rent date | Effective date of regulation |
|---------------------------------------|-------------|--|--|--|
| <i>Louisiana</i> | | | | |
| (131) Lake Charles-- | B B C | PARISH OF CALCASIEU In BEAUREGARD PARISH Wards 1 and 6 PARISH OF CALCASIEU; and in BEAUREGARD PARISH Wards 1 and 6 | Mar. 1 1942 Jan. 1 1941 Aug. 1, 1951 | Apr. 15 1943 July 1, 1942 July 10 1952 |

| Name of defense-rental area | State | County or counties in defense-rental area under regulation | Maximum rent date | Effective date of regulation |
|-------------------------------|----------------|--|-------------------|------------------------------|
| (34) Pittsburg-Camp Stoneman | California | In CONTRA COSTA COUNTY, townships 5, 6, 8, 9, 13, 16, and 17. | Sept. 1, 1950 | Jan. 14, 1952 |
| (36) Barstow | California | In SAN BERNARDINO COUNTY, the township of Barstow. | May 1, 1951 | Nov. 15, 1951 |
| | | In SAN BERNARDINO COUNTY, the U. S. Marine Corps Depot Military Reservation outside the township of Barstow. |do..... | Mar. 14, 1952 |
| | | In SAN BERNARDINO COUNTY, that part of Yermo Township outside the U. S. Marine Corps Depot Military Reservation and that part of Belleville Township outside the U. S. Marine Corps Depot Military Reservation, bounded on the east by the eastern limit of Range 5 East, on the south by the southern limit of Township 8 North, and on the west and north by the Belleville Township line. |do..... | Sept. 15, 1952 |
| (39) Camp Roberts | California | SAN LUIS OBISPO COUNTY, except the township of Nipomo. | Aug. 1, 1950 | Sept. 27, 1951 |
| (52) Dover | Delaware | KENT COUNTY; and in SUSSEX COUNTY, that portion of the city of Milford located therein. |do..... | Nov. 1, 1951 |
| (63) Pensacola | Florida | ESCAMBIA and SANTA ROSA. | June 1, 1951 | Jan. 10, 1952 |
| (86) Braidwood-Joliet | Illinois | WILL COUNTY, except the village of Crete, and that portion of the village of Steger located therein. | July 1, 1951 | Dec. 10, 1951 |
| (97) Camp Atterbury | Indiana | BARTHOLOMEW, BROWN, JACKSON, JOHNSON, and SHELBY. | Aug. 1, 1950 | Oct. 12, 1951 |
| (124) Fort Knox | Kentucky | MORGAN. | Jan. 1, 1952 | July 17, 1952 |
| | | In HARDIN COUNTY, Magisterial Districts 1, 4, 5, and 6; in MEADE COUNTY, Magisterial Districts 1, 2, 3, and 4; and in BULLITT COUNTY, Magisterial Districts 1 and 4. | Sept. 1, 1950 | Nov. 25, 1951 |
| (129) Camp Polk | Louisiana | In BEAUREGARD PARISH, Wards 2, 3, 4, 5, 7, and 8; and VERNON PARISH. | Aug. 1, 1950 | Nov. 7, 1951 |
| (131) Lake Charles | Louisiana | PARISH OF CALCASIEU; and in BEAUREGARD PARISH, Wards 1 and 6. | Aug. 1, 1951 | July 10, 1952 |
| (138) Presque Isle-Limestone | Maine | In AROOSTOCK COUNTY, the city of Presque Isle, the towns of Ashland, Caribou, Castle Hill, Easton, Fort Fairfield, Limestone, Mapleton, Mars Hill, Van Buren, Washburn, and Westfield, and the Plantations of Caswell and Hamlin. | Jan. 1, 1951 | Dec. 10, 1951 |
| (139) Bainbridge-Elkton | Maryland | CECIL. |do..... | Nov. 7, 1951 |
| (172) Fort Leonard Wood | Missouri | LACLEDE, PHELPS, AND PULASKI. | Aug. 1, 1950 | Sept. 27, 1951 |
| (173) Knob Noster-Sedalia | Missouri | JOHNSON and PETTIS. | Jan. 1, 1952 | Feb. 11, 1952 |
| (182) Sidney | Nebraska | In HENRY COUNTY, the township of and city of Windsor. |do..... | Mar. 3, 1952 |
| (184a) Hawthorne | Nevada | CHEYENNE. | Aug. 1, 1950 | Nov. 5, 1951 |
| | | In MINERAL COUNTY, Hawthorne Township. |do..... | Jan. 25, 1952 |
| (218) Camp Lejeune | North Carolina | ONSLOW. | July 1, 1950 | Oct. 15, 1951 |
| (236a) Portsmouth-Chillicothe | Ohio | SCIOTO, PIKE, ROSS, and JACKSON. | Aug. 1, 1952 | Nov. 6, 1952 |
| (276) Parris Island | South Carolina | BEAUFORT; and in HAMPTON COUNTY, that part of the town of Yemassee located therein. | Sept. 1, 1950 | Jan. 10, 1952 |
| (321) Del Rio | Texas | In VAL VERDE COUNTY, Justice Precinct 1. |do..... | Mar. 20, 1953 |
| (343a) Quantico | Virginia | PRINCE WILLIAM COUNTY, except the districts of Brentsville, Gainesville, and Manassas; STAFFORD COUNTY; and the independent city of Fredericksburg. | Jan. 1, 1951 | Jan. 15, 1952 |
| (370) Fairbanks | Alaska | In the Territory of Alaska, all the area within a 25-mile radius surrounding the post office of each of the following localities: the city of Fairbanks, Eielson Air Force Base, and Ladd Air Force Base. | July 1, 1950 | Oct. 1, 1951 |
| (370a) Kodiak | Alaska | In the Territory of Alaska, Kodiak Island. |do..... | Jan. 21, 1952 |

It is intended by these amendments to Schedule A of Rent Regulation 3—Hotels, and Rent Regulation 4—Motor Courts, to include in these Schedules the areas which were determined by the Secretary of Defense and the Director, Office of Defense Mobilization, to meet the requirements for certification as critical defense housing areas under section 204 (f) of the Housing and Rent Act of 1947, as amended (18 F. R. 4482 and 4529).

These amendments change the names of the defense-rental areas. They also combine the Quantico and the Fredericksburg-Stafford County areas into the Quantico, Virginia, Defense-Rental Area, and transfer a certain portion of the Camp Polk, Louisiana Defense-Rental Area to the Lake Charles, Louisiana, Defense-Rental Area.

[F. R. Doc. 53-7389; Filed, Aug. 18, 1953; 5:15 p. m.]

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

[Civil Air Regs., Amdt. 42-18]

PART 42—IRREGULAR AIR CARRIER AND OFF-ROUTE RULES

PILOT TRAINING AND CHECK PROGRAM

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on the 17th day of August 1953.

On April 17, 1952, the Board adopted as an emergency regulation Amendment 42-11 which provides for the establishment of pilot training and check programs by air carriers operating under Part 42 of the Civil Air Regulations. The reasons for that emergency action are discussed in the explanatory statement of Amendment 42-11. Notice of proposed rule making was given concurrently with the adoption of the regula-

tion, and the Board indicated that the emergency amendment did not represent a determination based upon all the facts and circumstances which might arise before final consideration of the provisions contained therein. This amendment constitutes final action by the Board after consideration of comment received in response to the notice of proposed rule making.

Only two changes are being made by this final action on the provisions adopted in Amendment 42-11. First, the Board considers that the objective of periodic pilot examinations may be met where stability of pilot employment and continuous participation in the air carrier's training program are present. In order to provide an alternative means of assuring that the objective of this provision is being met § 42.45 (b) is changed to provide that the written examination be required for initial qualification of the pilot and that the pilot either accomplish such examination each six months or have been in the continuous employ of the air carrier and continuously participating in its training program for at least six months.

The second change is an interpretive change of the last sentence of § 42.44 (a) (3) to clarify that the instrument checks required by this subparagraph are to be given on an aircraft of a type on which the pilot in command is to serve.

Interested persons have been afforded an opportunity to participate in the making of this amendment, and due consideration has been given to all relevant matter presented. Since this amendment imposes no additional burden on any person it may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby takes final action with regard to the provisions adopted by Amendment 42-11 by amending Part 42 of the Civil Air Regulations (14 CFR Part 42, as amended) effective immediately.

1. By amending § 42.40 to read as follows:

§ 42.40 *Airman requirements.* (a) No air carrier shall utilize an individual as an airman unless he has met the appropriate requirements of the regulations in this subchapter.

(b) Each air carrier operating large aircraft shall designate a chief pilot who shall be responsible for seeing that no individual is assigned as a pilot unless he has met the appropriate requirements of the regulations in this subchapter.

2. By amending § 42.44 (a) to read as follows:

§ 42.44 *Recent flight experience requirements for flight crew members.*

(a) *Pilots.* (1) Within the preceding 90 days a pilot shall have made at least 3 take-offs and landings in an aircraft of the same type on which he is to serve. For night flight one of the take-offs and landings required above shall have been made at night.

(2) Within the preceding 6 months a pilot on large aircraft shall have successfully accomplished an equipment check on aircraft of the type on which he is to

TITLE 19—CUSTOMS DUTIES**Chapter I—Bureau of Customs,
Department of the Treasury**

[T. D. 53319]

**PART 10—ARTICLES CONDITIONALLY FREE,
SUBJECT TO A REDUCED RATE, ETC.****AUTHENTICITY OF ARTISTS' PROOF ETCHINGS,
ENGRAVINGS, AND WOODCUTS**

In order to clarify the Bureau's position concerning proof of the authenticity of artists' proof etchings unbound, and engravings and woodcuts unbound, as described in paragraph 1807, Tariff Act of 1930, the parenthetical matter at the end of § 10.48, Customs Regulations of 1943, as amended (19 CFR 10.48), is hereby deleted and the following new paragraph is added to that section:

(d) Artists' proof etchings, engravings and woodcuts should bear the genuine signature or mark of the artist as evidence of their authenticity. In the absence of such a signature or mark, other evidence shall be required which will establish the authenticity of the work to the satisfaction of the collector. (Par. 1807, sec. 201, 46 Stat. 684, sec. 624, 46 Stat. 759; 19 USC 1201 (par. 1807) 1624).

(R. S. 161, 251, sec. 624, 46 Stat. 759; 5 U. S. C. 22, 19 U. S. C. 66, 1624)

[SEAL] D. B. STRUBINGER,
Acting Commissioner of Customs.

Approved: August 17, 1953.

H. CHAPMAN ROSE,
Acting Secretary of the Treasury.
[F. R. Doc. 53-7393; Filed, Aug. 20, 1953;
8:48 a. m.]

[T. D. 53320]

**PART 16—LIQUIDATION OF DUTIES
WOOL AND HAIR**

Section 13.14 (g) Customs Regulations of 1943 (19 CFR 13.14 (g)) provides that an allowance equal to the actual irrecoverable loss in weight of wool or hair fibres resulting from commercial cleaning processes to which a particular sampling unit of wool or hair is subjected shall be made if the importer at the time of entry, or withdrawal from warehouse, for consumption notifies the collector of his intention to furnish evidence establishing such actual irrecoverable loss and produces such evidence within three years from the date of entry or withdrawal.

The following amendment of the regulations will provide for the liquidation of duties on warehoused wool or hair to take place at the port where the withdrawal for consumption is made. This will eliminate the complications and confusion that would arise in liquidating at the original port of entry, warehouse entries for wool or hair withdrawn for consumption at a port other than the port of original warehousing.

Section 16.3, Customs Regulations of 1943 (19 CFR 16.3) as amended, is amended by changing the period at the end of the last sentence of paragraph

(c) to a comma and adding "and in the case of wool or hair."

(R. S. 251, sec. 624, 46 Stat. 759; 19 U. S. C. 66, 1624. Interprets or applies pars. 813, 1101, 1104, secs. 1, 505, 46 Stat. 640, as amended, 646, as amended, 732; 19 U. S. C. 1001, 1505, pars. 813, 1101)

Section 16.10, Customs Regulations of 1943 (19 CFR 16.10) as amended, is amended by inserting after the comma following the word "taxes" in the last sentence of paragraph (h) "and in the case of wool or hair,"

(R. S. 251, sec. 624, 46 Stat. 759; 19 U. S. C. 66, 1624. Interprets or applies pars. 1101, 1104, secs. 1, 503, 505, 46 Stat. 640, as amended, 647, 731, 732; 19 U. S. C. 1001, 1503, 1505, pars. 1101, 1104)

[SEAL] D. B. STRUBINGER,
Acting Commissioner of Customs.

Approved: August 17, 1953.

H. CHAPMAN ROSE,
Acting Secretary of the Treasury.
[F. R. Doc. 53-7394; Filed, Aug. 20, 1953;
8:48 a. m.]

TITLE 39—POSTAL SERVICE**Chapter I—Post Office Department****PART 35—PROVISIONS APPLICABLE TO THE
SEVERAL CLASSES OF MAIL MATTER****CONTAINERS, PACKING, CLOSURES, LABELING
AND INDORSEMENTS; GENERAL REQUIREMENTS**

In Part 35 Provisions Applicable to the Several Classes of Mail Matter, make the following change:

In § 35.29 *Containers, packing, closures, labeling and indorsements; general requirements* amend paragraph (b) (3) to read as follows:

(3) *Popcorn.* (i) Popcorn which has been completely treated with a denaturant so that it will not attract rodents or vermin and which is not classed as food within the meaning of the Federal Food, Drug, and Cosmetic Act, is tentatively approved as a cushioning material for such non-liquid articles shipped by mail as would not be damaged by its abrupt cushioning action, provided that a tightly sealed shipping carton is used.

(ii) Effects of extreme heat or cold or long storage upon popcorn's cushioning properties are unknown. The loss of volume through settling in transit or storage is also dependent on expansion factor of corn and completeness of denaturing process. Corn which will expand about 30 times the original size will lose more volume than corn with expansion factor of 15. Popcorn incompletely denatured will also lose more volume than completely denatured popcorn. The different expansion factors also affect the cushioning properties. Therefore, damage claims will be examined carefully and damage due to inherent weaknesses of denatured popcorn as a cushioning material as outlined herein may cause rejection of claims.

(iii) Popcorn is not an approved absorbent material.

(iv) Popcorn is not approved as a cushioning material for liquids due to the excessive loss of volume of popcorn

serve. Such equipment check shall be given by an authorized representative of the Administrator or a check pilot of the air carrier.

(3) Within the preceding 6 months the pilot in command on any large aircraft, or on any aircraft under IFR conditions, shall have successfully accomplished an instrument check demonstrating his ability to pilot and navigate by instruments, to accomplish a standard instrument approach using radio range facilities, and to accomplish an instrument approach in accordance with ILS, GCA, or D/F procedures when such facilities are to be used. This instrument check shall be given by an authorized representative of the Administrator or a check pilot of the air carrier, on an aircraft of a type on which the pilot in command is to serve.

3. By amending § 42.45 to read as follows:

§ 42.45 *Proficiency of crew members serving on large aircraft.* Each air carrier shall establish a training program sufficient to ensure that each crew member used by the air carrier is adequately trained and maintains adequate proficiency to perform the duties to which he is to be assigned.

(a) The training program shall consist of appropriate ground and flight training, including all subjects contained in the Operations Manual. Procedures for each crew function shall be standardized to the extent that each flight crew member will know the functions for which he is responsible.

(b) No air carrier shall initially assign an individual as a pilot unless he has satisfactorily accomplished a written examination by the carrier to ensure his familiarity with the contents of the Operations Manual and with all types of instrument approach and navigational facilities and procedures to be used. Thereafter, a pilot shall not be utilized by an air carrier unless during the preceding six months:

(1) He has satisfactorily accomplished such written examination, or

(2) He has been in the continuous employ of the air carrier and continuously participating in the training program of the air carrier,

(c) Each air carrier shall provide a sufficient number of check pilots to be able through its own personnel to give each pilot the checks necessary to comply with the requirements of § 42.44 (a). Check pilots shall make written reports of all pilot deficiencies disclosed by checks, and the carrier shall make provision for such additional pilot training as may be required in each particular case.

(Sec. 205, 52 Stat. 984, as amended; 49 U. S. C. 425. Interpret or apply secs. 601, 604, 605, 52 Stat. 1007, as amended, 1010, as amended, 1023, as amended, 49 U. S. C. 551, 554, 645)

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 53-7397; Filed, Aug. 20, 1953;
8:48 a. m.]

if subjected to liquid in case of accidental breakage.

(v) Popcorn as a food comes within the scope of the Federal Food, Drug and Cosmetic Act and its use as a packing medium would not necessarily remove it from the requirements of that act.

Questions as to whether popcorn has been satisfactorily treated so that it is not classed as food within the meaning of the act mentioned should be taken up with the Food and Drug Administration, Department of Health, Education and Welfare, Washington 25, D. C.

(R. S. 161, 390, secs. 304, 309, 42 Stat. 24, 25, 63 Stat. 731, as amended; 5 U. S. C. 22, 369, 18 U. S. C. 1716)

[SEAL]

ROSS RIZLEY,
Solicitor

[F. R. Doc. 53-7369; Filed, Aug. 23, 1953; 8:45 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR Part 928]

[Docket No. AO-227-A3]

HANDLING OF MILK IN NEOSHO VALLEY MARKETING AREA

PROPOSED AMENDMENTS TO TENTATIVE MAR- KETING AGREEMENT AND TO ORDER

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.) and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900) notice is hereby given of a public hearing to be held in the Collegiate Room, Hotel Besse, Pittsburg, Kansas, beginning at 10:00 a. m., c. s. t., August 25, 1953, for the purpose of receiving evidence with respect to emergency and other economic conditions which relate to the handling of milk in the Neosho Valley marketing area proposed amendments hereinafter set forth or appropriate modification thereof, to the tentative marketing agreement heretofore approved by the Secretary of Agriculture and to the order, regulating the handling of milk in the Neosho Valley marketing area. These proposed amendments have not received the approval of the Secretary of Agriculture.

Amendments to the order regulating the handling of milk in the Neosho Valley marketing area were proposed, as enumerated below.

Proposed by K. M. O. Milk Producers Association:

1. Provide a temporary increase of 45 cents in the Class I differential for the months through March 1954.

2. Amend § 928.10 to read as follows:

§ 928.10 *Producer-handler* "Producer-handler" means any person who produces milk and operates an approved plant, but who receives no milk from producers.

3. Amend § 928.7 to read as follows:

§ 928.7 *Approved plant*. "Approved plant" means any milk processing plant, except that of a producer-handler, which is approved by any health authority having jurisdiction in the marketing area and from which 10 percent or more of the receipts during the delivery period of milk qualified for distribution as Grade "A" milk in the marketing area is disposed of during the delivery period on wholesale or retail routes (including

routes operated by vendors and disposition at plant stores) as Class I milk in the marketing area.

and make conforming changes in §§ 928.8 and 928.9

4. In § 928.22 (h) delete "within 10 days"

5. In § 928.22 (i) and (j) (2) change "11th day" to "12th day"

6. a. Amend § 928.70 to provide for the net obligation of each handler to include the addition or subtraction, as the case may be, of an amount necessary to correct errors discovered by the Market Administrator in the verification of reports of such handler of his receipts and utilization of skim milk and butterfat for previous months.

b. Amend § 928.71 to provide for the computation of the uniform price for each handler and to include for the months of September through February, provision for payment to be made on the uniform price for each handler.

c. Amend § 928.72 to provide for the computation of the uniform price for base milk and for excess milk for each handler for the delivery periods of March through August. Also amend § 928.72 to include the following provisions:

(1) Subtract, for each of the months of March through August, during which a handler purchased a smaller percentage of his Class I milk from producers who were members of a cooperative association than he so purchased during the preceding period of September through February, an amount computed as follows:

(1) Compute the difference between the percentage which Class I milk purchased from producers who were members of such cooperative association was of the total Class I milk disposed of by such handler during the preceding period of September through February, and the percentage which Class I milk purchased from member producers of such cooperative association was of the total Class I milk disposed of by such handler during the month;

(2) Multiply this percentage difference by the total Class I milk disposed of by such handler during the month; and

(3) Multiply this quantity of milk by the difference between the price of Class I milk and Class II milk for the month: *Provided*, That the total quantity of all handlers to which such difference in price shall apply shall not be greater than the pounds of milk which were received by all handlers from member producers of such cooperative association during the month, and which were

classified as Class II milk: *And provided further* That during any month when the preceding proviso applies to more than one handler the quantities of milk for each handler to be multiplied by such difference in price shall be reduced pro rata until the total of such quantities is equal to the total pounds of milk which were received by all handlers from member producers of such cooperative during the month, and which were classified as Class II milk.

(j) Add, in computing the uniform price of base milk and excess milk diverted by a cooperative association, the sum of the deductions made for the month pursuant to paragraph (i) (3) of this section in computing such uniform prices for all handlers;

7. a. Amend § 928.31 to provide on or before the 7th day after the end of each delivery period each handler shall report the correct name and address of each producer, the total pounds of milk received from each producer, the number of days upon which milk was received from each producer, the amount of any deductions authorized in writing by the producer in making payments to such producer, and the average butterfat content of the milk received from each producer.

b. Amend § 928.90 to provide that all partial payments and final payments due producers be paid to the market administrator. All handlers pay their net obligations to the market administrator, and that the market administrator shall pay each producer for the partial and final payment. In making payment to producer the market administrator shall pay on or before the 2nd day prior to the date payments are due to individual producers, to a cooperative association which is authorized to collect payment for milk of its members and from which a request for such payment has been received, a total amount equal to not less than the sum of the individual payments otherwise payable to such producer pursuant to this section.

8. a. Amend § 928.61 *Handlers subject to other orders* and § 928.62 *Handlers doing less than 10 percent of their business in the marketing area* to provide: That such payments due under §§ 928.61 and 928.62 be paid to the Market Administrator for deposit to a special fund from which payments will be made by the Market Administrator to increase under certain conditions the uniform price of all producers.

b. Amend §§ 928.92 and 928.93 to provide for a special fund into which the market administrator shall deposit pay-

ments made by handlers pursuant to §§ 928.61 (b) and 928.62 (b)

c. Amend § 928.94 to provide for payments by the market administrator out of the special fund established under § 928.92 to all producers at such time as the cash balance in the fund will allow payments to all producers at not less than three cents per hundredweight.

9. a. Amend § 928.80 to provide for the determination of the daily base of each producer for the months of March through August and delete the proviso.

b. Amend § 928.81 to provide for the determination of the delivery period base of each producer to be applicable for the months of March through August.

c. Amend § 928.83 to provide for the notification to each producer of his daily base on or before March 1, of each year.

10. Amend § 928.96 to increase the marketing service deduction from 5 cents to 7 cents per hundredweight.

Proposed by Dairy Branch, Production and Marketing Administration:

11. Make such other changes as may be required to make the entire marketing agreement and order conform with any amendments that may result from this hearing.

Copies of this notice of hearing and of the order now in effect, may be procured from the market administrator, 523½ North Broadway Pittsburg, Kansas, or from the Hearing Clerk, Room 1353, South Building, United States Department of Agriculture, Washington 25, D. C., or may be there inspected.

Dated: August 18, 1953, at Washington, D. C.

[SEAL] GEORGE A. DICE,
Acting Assistant Administrator

[F. R. Doc. 53-7402; Filed, Aug. 20, 1953;
8:49 a. m.]

[7 CFR Part 52]

FROZEN CONCENTRATE FOR LEMONADE¹

U. S. STANDARDS FOR GRADES

Notice is hereby given that the United States Department of Agriculture is considering the issuance, as herein proposed, of United States Standards for Grades of Frozen Concentrate for Lemonade, pursuant to the authority contained in the Agricultural Marketing Act of 1946 (60 Stat. 1087; 7 U. S. C. 1621, et seq.) and the Department of Agriculture Appropriation Act, 1954 (Pub. Law 156, 83rd Cong., approved July 28, 1953). These standards, if made effective, will be the first issue by the Department of grade standards for this product.

All persons who desire to submit written data, views, or arguments for consideration in connection with the proposed standards should file the same, in duplicate, with the Chief, Processed Products Standardization and Inspection Division, Fruit and Vegetable Branch, Production and Marketing Administration, United States Department of Agriculture.

¹ The requirements of these standards shall not excuse failure to comply with the provisions of the Federal Food, Drug, and Cosmetic Act.

culture, Washington 25, D. C., not later than 30 days after publication hereof in the FEDERAL REGISTER.

The proposed standards are as follows:

§ 52.418 *Frozen concentrate for lemonade.* Frozen concentrate for lemonade is the product prepared from lemon juice and one or more nutritive sweetening ingredients; it may contain added lemon oil or concentrated lemon oil (or their extracts or emulsions) and may or may not contain water in sufficient quantities to standardize the product. The lemon juice is produced from fresh, sound, ripe, and thoroughly cleansed fruit of one or more of the varieties of the species citrus limon (limonia) or from any other variety which will produce lemonade of comparable quality. Such juice may be fresh or frozen or fresh concentrated or frozen concentrated: *Provided*, That not less than 20 percent, by weight, of the acidity of the product is derived from unconcentrated fresh or frozen lemon juice. The concentrate for lemonade is processed in accordance with good commercial practice and is frozen and maintained at temperatures sufficient for the preservation of the product.

(a) *Grades of frozen concentrate for lemonade.* (1) "U. S. Grade A" or "U. S. Fancy" is the quality of frozen concentrate for lemonade which mixes readily into a lemonade that possesses an amount of pulp, cloud, and juice sacs so as to substantially reflect the appearance of lemonade prepared from freshly expressed lemon juice; that possesses a good color; that is practically free from defects; that possesses a good flavor and that scores not less than 85 points when scored in accordance with the scoring system outlined in this section.

(2) "U. S. Grade B" or "U. S. Choice" is the quality of frozen concentrate for lemonade which mixes readily into a lemonade that possesses at least a slight, but not an excessive, amount of pulp, cloud, and juice sacs so as to reasonably reflect the appearance of lemonade prepared from freshly expressed lemon juice; that possesses a reasonably good color; that is reasonably free from defects; that possesses a reasonably good flavor; and that scores not less than 70 points when scored in accordance with the scoring system outlined in this section.

(3) "Substandard" is the quality of frozen concentrate for lemonade that fails to meet the requirements of "U. S. Grade B" or "U. S. Choice."

(b) *Recommended fill of container.* The recommended fill of container is not incorporated in the grades of the finished product since fill of container, as such, is not a factor of quality for the purpose of these grades. It is recommended that each container be filled as full as practicable with frozen concentrate for lemonade.

(c) *Ascertaining the grade.* (1) The grade of frozen concentrate for lemonade is ascertained by considering, in addition to the foregoing requirements of the respective grade, the respective ratings for the factors of color, absence of defects, and flavor.

(2) The relative importance of each factor which is scored is expressed numerically on the scale of 100. The maximum number of points that may be given such factors are:

| Factors: | Points |
|------------------------------|--------|
| (i) Color..... | 20 |
| (ii) Absence of defects..... | 20 |
| (iii) Flavor..... | 60 |
| Total score..... | 100 |

(3) The scores for the factors of color, absence of defects, and flavor are determined immediately after the product has been prepared as lemonade by thoroughly mixing the frozen concentrate for lemonade with a specific volume of water as directed by the manufacturer.

(d) *Ascertaining the rating for the factors which are scored.* The essential variations within each factor which is scored are so described that the value may be ascertained for each factor and expressed numerically. The numerical range within each factor which is scored is inclusive (for example, "17 to 20 points" means, 17, 18, 19, or 20 points)

(1) *Color.* (i) Frozen concentrate for lemonade which, when prepared as lemonade, possesses a good color may be given a score of 17 to 20 points. "Good color" means a good bright characteristic color that reflects the appearance of lemonade prepared from freshly expressed lemon juice.

(ii) If the frozen concentrate for lemonade, when prepared as lemonade, possesses a reasonably good color, a score of 14 to 16 points may be given. Frozen concentrate for lemonade that falls into this classification shall not be graded above "U. S. Grade B" or "U. S. Choice," regardless of the total score for the product (this is a limiting rule). "Reasonably good color" means a characteristic color that reflects to a reasonable extent the color of lemonade prepared from freshly expressed lemon juice and is not dark or otherwise discolored for any reason.

(iii) If the lemonade fails to meet the requirements of subdivision (ii) of this subparagraph, a score of 0 to 13 points may be given. Frozen concentrate for lemonade that falls into this classification shall not be graded above "Substandard" regardless of the total score for the product (this is a limiting rule).

(2) *Absence of defects.* The factor of absence of defects refers to the degree of freedom from seeds or portions of seeds, from harmless extraneous material, from objectionable material and from other defects not specifically mentioned that affect the appearance or drinking quality of the product.

(i) "Harmless extraneous material" includes, but is not limited to, embryonic seeds or particles of seeds that measure not more than 3/16 inch in any dimension, or other similar material which is harmless.

(ii) "Seeds or portions of seeds" means any seed or portion thereof, whether or not fully developed, that measures more than 3/16 inch in any dimension.

(iii) Frozen concentrate for lemonade which when prepared as lemonade is practically free from defects may be

given a score of 17 to 20 points. "Practically free from defects" means that there may be present not more than an average of 1 seed or portion of seed for each quart of prepared lemonade; and that the appearance and drinking quality of the lemonade is not materially affected by the presence of seeds, portions of seeds, objectionable material, harmless extraneous material, any other defects not specifically mentioned, or any combination thereof.

(iv) If the lemonade is reasonably free from defects a score of 14 to 16 points may be given. Frozen concentrate for lemonade that falls into this classification shall not be graded above "U. S. Grade B" or "U. S. Choice" regardless of the total score for the product (this is a limiting rule). "Reasonably free from defects" means that there may be present not more than an average of 2 seeds or portions of seeds for each quart of lemonade; and that the appearance and drinking quality of the lemonade is not seriously affected by the presence of seeds, portions of seeds, objectionable material, harmless extraneous material, any other defects not specifically mentioned, or any combination thereof.

(v) If the lemonade fails to meet the requirements of subdivision (iv) of this subparagraph, a score of 0 to 13 points may be given. Frozen concentrate for lemonade that falls into this classification shall not be graded above "Substandard" regardless of the total score for the product (this is a limiting rule).

(3) *Flavor.* (i) Frozen concentrate for lemonade which when prepared as lemonade possesses a good flavor, may be given a score of 50 to 60 points. "Good flavor" means a fine, distinct, and substantially typical flavor of lemonade prepared from freshly expressed lemon juice and which flavor is free from terpenic, oxidized, rancid, or other off-flavors. To score in this classification, the lemonade shall test not less than 10.5 degrees Brix; shall contain not less than 0.7 grams of acid per 100 ml of the lemonade; may not contain more than 0.02 ml of recoverable oil per 100 ml of the lemonade; and the Brix-acid ratio shall not exceed 20:1.

(ii) If the prepared lemonade possesses a reasonably good flavor, a score of 42 to 50 points may be given. Frozen concentrate for lemonade that falls into this classification shall not be graded above "U. S. Grade B" or "U. S. Choice" regardless of the total score for the product (this is a limiting rule). "Reasonably good flavor" means a fairly typical flavor of lemonade prepared from freshly expressed lemon juice and which flavor is practically free from terpenic, oxidized, rancid, or other off-flavors and is free from abnormal flavors of any kind. To score in this classification the lemonade shall test not less than 10.5 degrees Brix; shall contain not less than 0.7 grams of acid per 100 ml of the lemonade, may contain not more than 0.03 ml of recoverable oil per 100 ml of the lemonade; and the Brix-acid ratio shall not exceed 20:1.

(iii) If the prepared lemonade fails to meet the requirements of subdivision (ii)

of this subparagraph, a score of 0 to 41 points may be given. Frozen concentrate for lemonade that falls into this classification shall not be graded above "Substandard" regardless of the total score for the product (this is a limiting rule).

(e) *Definition of terms.* (1) "Brix" means the degrees Brix of the lemonade when tested with a Brix hydrometer calibrated at 20° C. (68° F.). If used in testing lemonade at a temperature other than 20° C. (68° F.) the applicable temperature correction shall be made to the reading of the scale as prescribed in "Official Methods of Analysis of the Association of Official Agricultural Chemists." The degrees Brix of lemonade may be determined by any other method which gives equivalent results.

(2) "Acid" means the grams of acid (calculated as anhydrous citric acid) per 100 ml of the prepared lemonade determined by titration with standard sodium hydroxide solution using phenolphthalein as an indicator.

(3) "Brix-acid ratio" means the ratio between the degrees "Brix" as determined in this section and the acid in grams per 100 ml of lemonade.

(4) "Dilution factor" is the value obtained by dividing a volume of lemonade by the volume of concentrate for lemonade used in its preparation when such lemonade is prepared in accordance with the manufacturers directions.

(f) *Explanation of analyses.* Recoverable oil is determined by the following method:

(1) *Equipment.*

Oil separatory trap similar to either of those illustrated in Figure 1² and Figure 2.²
Gas burner or hot plate.
Ringstand and clamps.
Rubber tubing.
3-liter narrow-neck flask.

(2) *Procedure.* Place exactly 1 liter of the concentrate for lemonade with approximately 1 liter of water in a 3-liter flask. Close the stopcock, place distilled water in the graduated tube, run cold water through the condenser from bottom to top, and bring the lemonade to a boil. Continue boiling for one hour at the rate of approximately 50 drops per minute. By means of the stopcock, lower the oil into the graduated portion of the separatory trap, remove the trap from the flask, allow it to cool, and record the amount of oil recovered. The number of milliliters of oil recovered divided by 10 times the dilution factor is equivalent to the number of milliliters of oil per 100 milliliters of the lemonade.

(g) *Tolerances for certification of officially drawn samples.* (1) When certifying samples that have been officially drawn and which represent a specific lot of frozen concentrate for lemonade the grade for such lot will be determined by averaging the total scores of the containers comprising the sample, if, with respect to those factors which are scored:

(i) Not more than one-sixth of the containers fails to meet the grade indi-

cated by the average of such total scores;

(ii) None of the containers falls more than 4 points below the minimum score for the grade indicated by the average of such total scores;

(iii) None of the containers falls more than one grade below the grade indicated by the average of such total scores;

(iv) The average score of all containers for any factor subject to a limiting rule is within the score range of that factor for the grade indicated by the average of the total scores of the containers comprising the sample; and

(2) All containers comprising the sample meet all applicable standards of quality promulgated under the Federal Food, Drug, and Cosmetic Act and in effect at the time of the aforesaid certification.

(h) *Score sheet for frozen concentrate for lemonade.*

| Size and kind of container..... |  | ..... |
|---|----|--|
| Container mark or identification..... |  | ..... |
| Label (including dilution factor)..... |  | ..... |
| Liquid measure (fluid ounces)..... |  | ..... |
| Brix of the lemonade..... |  | ..... |
| Anhydrous citric acid in the lemonade (grams per 100 milliliter)..... |  | ..... |
| Brix acid ratio..... |  | ..... |
| Recoverable oil (milliliter/100 milliliter of the lemonade)..... |  | ..... |
| Reconstitutes properly (yes) (no)..... |  | ..... |
| Factors | | Score points |
| I. Color..... | 20 | (A) 17-20 (C) 14-16 (SStd) 10-13 |
| | | (A) 17-20 (C) 14-16 (SStd) 10-13 |
| | | (A) 17-20 (C) 14-16 (SStd) 10-13 |
| II. Absence of defects..... | 20 | (A) 17-20 (C) 14-16 (SStd) 10-13 |
| | | (A) 17-20 (C) 14-16 (SStd) 10-13 |
| | | (A) 17-20 (C) 14-16 (SStd) 10-13 |
| III. Flavor..... | 60 | (A) 51-60 (C) 42-50 (SStd) 10-41 |
| | | (A) 51-60 (C) 42-50 (SStd) 10-41 |
| | | (A) 51-60 (C) 42-50 (SStd) 10-41 |
| Total score..... | | 100 |
| Grade..... |  | ..... |

¹ Indicates limiting rule.

Issued at Washington, D. C., this 18th day of August 1953.

[SEAL] GEORGE A. DICE,
Acting Assistant Administrator,
Production and Marketing
Administration.

[F. R. Doc. 53-7398; Filed, Aug. 20, 1953;
8:48 a. m.]

[7 CFR Part 915]

[Docket No. AO-246]

HANDLING OF OLIVES GROWN IN
CALIFORNIA OR ARIZONA

NOTICES WITH RESPECT TO PROPOSED
MARKETING AGREEMENT AND ORDER

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (48 Stat. 31; 7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure governing proceedings to formulate marketing agreements and marketing orders (7 CFR Part 900), a public hearing upon a proposed marketing agreement and proposed marketing order regulating the handling of olives grown in California or Arizona was held at Stockton, California, from May 6 to May 9, 1953, both dates

² Figures 1 and 2 filed as part of the original document.

inclusive, and from May 11 to 14, 1953, both dates inclusive. Such hearing was held pursuant to a notice thereof which was published in the *FEDERAL REGISTER* (18 F. R. 2176) on April 17, 1953.

Upon the basis of the evidence introduced at the aforesaid hearing and the record thereof the Assistant Administrator, Production and Marketing Administration, on July 20, 1953, filed with the Hearing Clerk, United States Department of Agriculture, his recommended decision in this proceeding. The notice of the filing of such recommended decision affording opportunity to file written exceptions thereto, was published in the *FEDERAL REGISTER* (18 F. R. 4294) on July 23, 1953. It has been brought to the attention of the United States Department of Agriculture that, subsequent to the issuance of the aforesaid recommended decision, the Attorney General for the State of California has expressed the view that the State Marketing Order, which includes standards of size and quality for olives for canning and provides for an advertising and trade promotion program, might be abrogated if the Federal order is issued. Some of the evidence presented at the hearing was based on the assumption that the State order would continue in operation.

Under the circumstances, it is concluded that further action on the proposed marketing agreement and order should be deferred until the hearing is reopened for the purpose of receiving further evidence with respect to the possible conflict between the State order and the proposed Federal marketing agreement and order, and such other testimony as may affect such proposal.

The harvesting of the 1953 olive crop will commence in a few weeks. Sufficient time is not available prior to the commencement of such harvest to (1) hold the reopened hearing, (2) give a period of time for the filing of briefs, proposed findings and conclusions, (3) issue the recommended decision of the Assistant Administrator, (4) give opportunity to interested persons to file exceptions to the recommended decision and (5) issue the decision of the Secretary in these proceedings. Likewise, interested persons should be afforded an ample period of time in which to submit additional proposals for consideration at the reopened hearing. Accordingly, additional proposals concerning the proposed marketing agreement and order should be filed with the Assistant Administrator, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., in four copies on or before December 15, 1953. The time and place for holding the reopened hearing, and such additional proposals as may be considered, will be included in a notice to be issued by the Assistant Administrator after that date.

Issued at Washington, D. C., this 18th day of August 1953.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7400; Filed, Aug. 20, 1953; 8:48 a. m.]

[7 CFR Part 927]

[Docket No. AO-71-A-23]

HANDLING OF MILK IN NEW YORK METROPOLITAN MILK MARKETING AREA

NOTICE OF RECOMMENDED DECISION AND OPPORTUNITY TO FILE WRITTEN EXCEPTIONS WITH RESPECT TO PROPOSED AMENDMENT TO TENTATIVE MARKETING AGREEMENT AND TO ORDER AS AMENDED

Notice is hereby given that the following recommended decision of the Assistant Administrator, Production and Marketing Administration, United States Department of Agriculture, has been filed with the Hearing Clerk in the Department, and the recommended decision relates to a proposed amendment to the tentative marketing agreement and to the order, as amended, regulating the handling of milk in the New York metropolitan milk marketing area (7 CFR 927.1 et seq.) The filing of the recommended decision and the giving of this notice are pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.) and the applicable rules of practice and procedure, as amended, governing the formulation of marketing agreements and marketing orders (7 CFR Part 900) and also the filing of the recommended decision and the giving of this notice are in accordance with the provisions of the Administrative Procedure Act (5 U. S. C. 1001 et seq.)

The recommended decision contains, among other things, the findings of fact, conclusions, and amendments to the order, as amended, and to the tentative marketing agreement which are recommended for adoption and incorporation in the final decision by the Secretary of Agriculture. But all interested parties are afforded an opportunity to file written exceptions to the recommended decision with the Hearing Clerk, United States Department of Agriculture, Washington 25, D. C., not later than the close of business of the 15th day after the publication of this notice in the *FEDERAL REGISTER*. Exceptions should be filed in quadruplicate.

The following is the recommended decision:

Preliminary statement. This decision relates to the public hearing in Syracuse, New York, on January 22 and 23, 1953, and on February 16-21, 1953, in accordance with the notice of hearing issued on December 24, 1952 (18 F. R. 43). This rule-making proceeding is identified as Docket No. AO-71-A-23, and is pursuant to the Agricultural Marketing Agreement Act of 1937 (7 U. S. C. 601 et seq.)

The hearing was held with respect to whether the milk marketing order, as amended, for the New York metropolitan marketing area should continue to provide payments, from the producer-settlement fund, to cooperative associations of producers for market-wide services, and, if so, the changes, if any which should be made in the present provisions of the order, as amended, under which the payments are authorized for market-wide services. A marketing agreement has never been executed with respect to this program but the hearing relates also

to the provisions in the tentative marketing agreement that are comparable to the cooperative payment provisions in the order, as amended. The term "order," as used in this decision, means the order, as amended, regulating the handling of milk in the New York metropolitan milk marketing area (7 CFR 927.1 et seq.) pursuant to the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.)

The transcript of the testimony at the hearing consists of more than 1700 pages and numerous exhibits. Subsequent to the hearing, some of the interested parties filed with the Hearing Clerk proposed findings and conclusions and written arguments or briefs with respect to the evidence adduced at the hearing.

Findings and conclusions. The following findings and conclusions have been arrived at after a careful review and consideration of the record of the hearing and the briefs, including the proposed findings and conclusions, submitted subsequent to the hearing; and all the following findings and conclusions are based on the evidence adduced at the hearing. The findings and conclusions are in detail so as to reveal and include the reasons or basis for the findings and conclusions with respect to all of the material issues of fact, law, or discretion presented on the record of the hearing. The findings and conclusions are as follows:

The regulatory program for the New York metropolitan marketing area is a joint Federal-State program. The Federal order and the State order are complementary, and both orders contain, in all material respects, identical provisions. In the case of the original promulgation of the orders, and each amendment to the orders, joint hearings have been held and the amendments to both orders have been identical in all material respects. This program has been administered in accordance with the principles of procedure set forth in the agreement or memorandum of understanding executed on August 26, 1938, by the Secretary of Agriculture of the United States and the Commissioner of Agriculture and Markets of the State of New York.

Several months prior to the hearing, the United States Department of Agriculture and the New York State Department of Agriculture and Markets appointed a committee of experts, in the field of milk marketing, to make an independent study of co-operative associations of producers in relation to the Federal-State milk marketing order for the New York metropolitan area. G. W. Hedlund, Professor of Business Management and Acting Head of the Department of Agricultural Economics, New York State College of Agriculture, served as chairman of the Committee. Dr. Hedlund is a specialist in the field of co-operative organization. The other members of the committee are Thurston M. Adams, Acting Associate Dean and Director, University of Vermont and State Agricultural College; C. A. Becker, Professor of Agricultural Business Management, Pennsylvania State College; L. C.

Cunningham, Professor of Farm Management, New York State College of Agriculture; Steward Johnson, Professor of Agricultural Economics, University of Connecticut; C. W. Pierce, Professor of Agricultural Economics, Pennsylvania State College; Leland Spencer, Professor of Marketing, New York State College of Agriculture; Herbert G. Spindler, Assistant Research Professor, University of Massachusetts; R. P. Story, Assistant Professor of Marketing, New York State College of Agriculture; and Allen G. Waller, Chairman, Department of Agricultural Economics, Rutgers University and Agricultural College. The members of the Committee are economists and marketing specialists and are familiar with milk marketing and its various problems throughout the milkshed for the New York metropolitan area.

The subject before the Committee for investigation and study was given careful attention by the Committee. The Committee began its work by reviewing the relevant background material, including the provisions of the order, the records of the promulgation hearings on which the provisions of the order are based, and other related data. The Committee then outlined the services performed in the marketing of milk and considered three questions, viz. (1) What agencies or groups perform each service; (2) does a particular service benefit all producers or are the benefits confined to the membership of a cooperative association of producers; and (3) should a cooperative be paid, from the producer-settlement fund, for market-wide services performed by such cooperative. After the Committee had familiarized itself with all of the background material and had studied, among other things, the services by cooperative associations of producers, the Committee issued a public invitation to interested groups and persons, including those opposed to cooperative payments, to meet with the Committee. The Committee received many points of view and ideas from the various groups or segments of the industry. The Committee held numerous meetings for discussion and study, and two of the meetings were for a session of three days, two meetings were for a session of two days, and various meetings were for one day.

The conclusions and recommendations of the Committee were submitted in evidence at the hearing, and various members of the Committee attended the hearing and testified. All of the members of the Committee are experts in this field, and their qualifications were not challenged at the hearing. A large part of the record consists of the testimony and supporting data submitted by the members of the Committee. Additional evidence was adduced by cooperative associations of producers, by handlers, and by producers who are not members of a cooperative association of producers.

Price-fixing under the milk order for the New York metropolitan marketing area is not static but requires constant attention and frequent hearings on proposed amendments. Also, marketing conditions require at times the suspen-

sion or termination of some of the provisions in the order. During the period from September 1938 to December 1949 more than 200 changes were made in the regulatory provisions of the order, and those changes were on 53 different occasions. Since December 1949 the order has been further amended at times and numerous changes made effective. Amendment hearings generally deal with involved and complex issues, and the records of such hearings are voluminous.

The milk supply for the New York metropolitan marketing area—the handling of which is regulated by the order—is produced by approximately 50,000 dairy producers located throughout a production area which includes portions of six states, and this milkshed extends more than 400 miles from the marketing area. The 50,000 individual producers are not generally situated so as to attend the numerous and protracted hearings, and also individual producers do not have available the technicians and data necessary to an effective representation of their interest at such hearings. An individual producer is not able, with his limited means, to maintain the necessary staff to keep informed of current market conditions, initiate requests for amendatory action deemed necessary in the interest of producers, and be alert and informed with respect to the constantly changing circumstances in this highly complex field of milk marketing. It is not to be expected that an individual producer, with his limited means, would be able to represent himself effectively at amendment hearings or to submit relevant evidence in a comprehensive way with respect to the variable and diverse situations that arise, sometimes on short notice, and which must be met with dispatch by way of amendatory action. For example, the failure to amend class prices which are out of line with current market conditions results in the utilization of milk in uses which do not render the most favorable return to the producers, in the market-wide pool, who receive, under the Act and the order, a uniform blended price. If, as an illustration, the Class III price for milk is too high, ice cream manufacturers may discontinue the use of cream and use butter instead, which would return to producers, under the present order provisions, 14 cents per hundred-weight less for their milk. But a small decrease in the Class III price might induce the ice cream manufacturers to use cream, and as a result all producers would benefit by the utilization of the milk in the manner most profitable to the producers under a market-wide pool whereby a uniform blended price is paid to producers for their milk. Although individual producers seldom attend the hearings or actively participate in the hearings in an effective way, nonetheless the vigorous and well organized, cooperative associations of producers give constant attention to the various marketing and economic problems in the industry, and by active participation in the hearings and in other activities day by day in the operation of the program contribute, in significant and far-reaching respects, to the solution of the problems that must be resolved.

The factors of size, diversity of conditions, specialization among handlers, divergency of interests, and complexity of price structures make this milkshed and regulatory program unique. In recent years the value of milk priced under this program for the New York metropolitan marketing area has exceeded \$300,000,000 annually. The volume of milk priced under the program approximated 7,000,000,000 pounds in 1952, or about one third of all the milk regulated under the Federal programs regulating the handling of milk in most of the major metropolitan areas of the United States. This large volume of milk under the order is produced on farms in New York, New Jersey, Pennsylvania, Vermont, Connecticut and Massachusetts. The area from which such milk is drawn is not a sharply chiseled and segregated milkshed but is overlapped and interlaced with the milksheds of the major cities in the northeast. Moreover, the milksheds for many large cities in the State of New York are wholly contained within the milkshed for the marketing area defined in the order. The overlapping of these milksheds causes complications in pricing and supply which are not present to the same degree elsewhere in the United States.

The wide range of conditions and interests in this extensive milkshed and the large volume of production and marketing of milk emphasize the pronounced need for active producer participation in this regulatory program. Inasmuch as the interests and viewpoints of the proprietary handlers—a small group—are always well represented at the hearings and in the other activities under this program, the absence of an alert and informed participation by the producers would give to the program a one-sided character that would, under the circumstances, preclude the attainment of the statutory goal. Moreover, the public has a direct interest in the proper formulation and administration of this regulatory program, and this public interest may be maintained only if all relevant market facts and circumstances are promptly developed and the large producer group is effectively represented in the functioning of the program.

Proper regulation may be made effective and maintained in effect only if the facts are fully and promptly developed and presented. This cannot be done in the absence of alert and informed participation by producers. This activity by producers is time consuming and expensive. In sharp contrast to some industries the dairy industry in this milkshed consists of thousands of relatively small producing units, i. e., dairy farms, and the marketing of milk in this milkshed requires of necessity the consideration of a complex array of changing factors, such as sudden changes in the supply and demand for milk caused by the weather.

Inasmuch as the provisions of the order must be based on the evidence adduced at a public hearing and the order must be amended from time to time to be relevant to current marketing conditions so as to effectuate the economic goal set forth in the statute and thus be in the public interest, it is of

basic importance for there to be producer participation in the formulation and operation of the order and the amendments thereto to the end that the program may be predicated on a broad and comprehensive foundation and thereby provide for such regulation as may attain the Congressional purpose. Producer participation in the program is also conducive to an informed and proper consideration by the producers in the referenda under the statute. Alert and informed producer participation is essential throughout the entire regulatory process in this market, e. g., in discerning the need for amendatory action and in making requests for amendment hearings, in participation at the hearings, in participation in the referenda among producers as to whether the program meets with the requisite producer approval as specified in the statute, and in the numerous and varied functions day by day in the marketing of milk, including in some instances requests for suspension or termination of certain regulatory requirements. Also, the producer groups should be prepared to present evidence on short notice at industry meetings, relative to the "call" provision, under § 927.24 (g) of the milk order. Under this provision, the Market Administrator may in designated circumstances, conduct an industry meeting for the purpose of determining whether the market is adequately supplied with fluid milk and cream. If the Market Administrator determines that the market is not adequately supplied, he may require pool handlers to supply the market with fluid milk and cream. At such hearings, some fluid milk handlers may be motivated to contend that the market needs fluid milk, while at the same time the proprietary handlers engaged in manufacturing may be motivated to contend that there is an adequate supply of fluid milk and cream so that they can continue manufacturing milk products. The producer groups must be prepared, day by day to give detailed evidence as to the market situation so that the total milk supply will be properly utilized, and result in the greatest return to all producers under the market-wide pool. In addition, producer participation is necessary at the public meetings called by the Market Administrator to consider rules and regulations for issuance under the order.

Active participation by producers in the regulation of milk marketing is feasible only by means of cooperative associations of producers. The dairy industry in this milkshed has had considerable experience with organizations or groups of producers operating as cooperative associations of producers since 1916. Prior to September 1, 1938, when this regulatory program became effective, collective bargaining between cooperative associations of producers and handlers was an accepted method for determining the price of milk. In addition, some cooperative associations have operated and continue to operate milk plants for handling surplus milk. The order provides, among other things, for producers to receive a uniform minimum price for their milk, and after the order had been in effect for a fairly long period

of time the tendency developed among some producers to regard the functioning of the order as an automatic operation. The producers, as a group, tended to withdraw support from the cooperative associations which spent time, effort, and money in protecting and fostering the interest of all producers in the milkshed. Also the general trend in recent years toward higher prices has caused some decrement in producer recognition of the need for strong cooperative associations of producers. The three principal organizations of producers in the milkshed now represent about 60 percent of all producers. But in 1940 one organization had as high a percentage of producers in its membership. The percentage of all producers in cooperative associations in the milkshed has decreased from 73.9 percent in 1940 to 70.4 percent in June 1952, and the percentage

of all producers in federated cooperatives has decreased from 61 percent to 50.5 percent during the same period. The total number of cooperatives in the New York milkshed has decreased from 110 in 1940 to 91 in June 1952, and the number of such cooperatives qualified to receive cooperative payments under the New York order has decreased from 84 to 73 during that period. More than 14,000 producers—about 30 percent of the producer group in the milkshed—do not belong to any cooperative association of producers. The non-participating producers constitute a larger percentage of the total number of producers than they did when the order became effective in 1938. The following synoptic table shows the number and membership of all cooperative associations of producers in the New York milkshed as of January 1940 and June 1952:

| Group | Number of cooperatives | | Number of members | | Percent of all producers | |
|---|------------------------|-----------|-------------------|-----------|--------------------------|-----------|
| | January 1940 | June 1952 | January 1940 | June 1952 | January 1940 | June 1952 |
| Federated: | | | | | Percent | Percent |
| Bargaining..... | 40 | 45 | 13,691 | 7,123 | 22.9 | 14.4 |
| Bargaining and collecting..... | 4 | 3 | 872 | 423 | 1.5 | .9 |
| Operating..... | 13 | 20 | 21,940 | 17,420 | 36.0 | 35.2 |
| Total federated..... | 66 | 68 | 36,509 | 24,972 | 61.0 | 60.5 |
| Unaffiliated: | | | | | | |
| Bargaining..... | 18 | 5 | 3,536 | 6,230 | 6.0 | 12.0 |
| Bargaining and collecting..... | 2 | 1 | 263 | 78 | .6 | .2 |
| Operating..... | 24 | 17 | 3,850 | 3,623 | 6.4 | 7.1 |
| Total unaffiliated..... | 44 | 23 | 7,703 | 9,840 | 12.9 | 19.0 |
| All cooperatives: | | | | | | |
| Bargaining..... | 67 | 50 | 17,276 | 13,362 | 28.9 | 27.0 |
| Bargaining and collecting..... | 6 | 4 | 1,140 | 601 | 1.9 | 1.0 |
| Operating..... | 37 | 37 | 23,796 | 20,940 | 43.1 | 42.4 |
| Total cooperatives..... | 110 | 91 | 44,212 | 34,812 | 73.9 | 70.4 |
| Members of union-type organizations who were not members of cooperatives..... | | | 15,627 | 1,402 | 20.1 | 2.8 |
| Unorganized producers..... | | | | 13,205 | | 20.8 |
| All producers..... | | | 59,839 | 40,470 | 100.0 | 103.0 |

In 25 milk markets throughout the country the percentage of all producers represented as of December 1951 in cooperatives ranged from 39 percent to 100 percent. In 9 of the 25 milk markets more than 90 percent of the producers belong to cooperatives. The New York milkshed is one of the 9 areas in which less than 75 percent of the producers are members of a cooperative. Also in 9 of the 25 milksheds more than 80 percent of the producers are members of the largest cooperative. But the New York milkshed is one of the areas in which the membership of the largest cooperative comprises less than one-third of the producers. In the New York milkshed the largest federation of cooperatives—including the largest cooperative in the milkshed—has in its membership only about 40 percent of the producers.

The relative strength of cooperative organizations and federations of cooperatives has declined somewhat since the New York milk order became effective in 1938. It appears that the present cooperative payment provisions of the order have been helpful, but have not entirely prevented this trend. The performance of essential market-wide services for the benefit of all producers in the market requires strong and vigorous

cooperative associations or federations of cooperatives. The present provisions of the order providing for such payments should be improved and strengthened in various respects. Without cooperative payments the cost of the market-wide services rendered by cooperative associations and federations must be borne exclusively by their members, resulting in an unfair disparity between members and non-members. The impact on members of paying the cost of such market-wide services tends to discourage membership in cooperatives, and that tendency or discouragement thus impairs or prevents the development of the only means by which producers can be represented effectively. A failure to pay cooperative associations for services benefiting all producers would be contrary to long established public policy to encourage the development and expansion of cooperative associations of farmers as reflected in the relevant Acts of Congress, and to pay cooperatives, in the manner provided in the amendments contained herein, for services which they render in the interest of all producers is consistent with that established public policy.

Any payments to cooperatives for the performance of market-wide services

should be borne equally by all producers and not merely by producers who are members of a particular group. Members of the participating co-operatives and non-members have equal interests in the producer-settlement fund, and their contribution to the cost of these market-wide services should be the same. All producers receive the value of such market-wide services, and all producers should, under this regulatory program, pay for them on the same pro rata basis without regard to whether or not they happen to be members of the cooperative associations which are performing the services. The situation is the same as would be the case if there were available some other equally qualified agency which could be engaged to perform the necessary services. Accordingly, payments should be made to cooperatives out of the producer-settlement fund for the performance of the market-wide services contained in the amendments set forth in the decision.

The members of the cooperatives are distributed throughout the entire milkshed, and the cooperatives are of various types and sizes. Some of the co-operatives operate milk plants, and others do not. To the extent that producers' interests in the classification, pricing, and pooling provisions of the order may differ, such differing interests are represented by the cooperatives and their members. The cooperatives include vast numbers of producers whose interest in the order and in the milk marketing problems associated therewith is the same as the interest of producers otherwise similarly situated and interested but who are not members of cooperatives. Cooperatives as group can and do represent the interests of producers generally in the various activities associated with the order which are necessary to its continuing effectiveness and to the protection of producer interests therein. The order applies to and benefits all producers, and not merely producers who are members of cooperative associations. The services which cooperative associations can and do perform in connection with the formulation and proper functioning of the order are necessary services which are of distinct and far-reaching benefit to producers who otherwise would be without effective representation.

The cooperative associations generally carry on many kinds of activities which are of market-wide value in the milkshed. These market-wide services by cooperative associations include: (1) Analyzing milk marketing problems and their solution, conducting market research and maintaining current information as to all market developments, preparing and assembling statistical data relative to prices and marketing conditions, and making an economic analysis of all such data; (2) determining the need for the formulation of amendments to the order and proposing such amendments or requesting other appropriate action by the Secretary or the Market Administrator in the light of changing conditions; (3) participating in proceedings with respect to amendments to the order, including the preparation and presentation of evidence at public hear-

ings, the submission of appropriate briefs and exceptions and also participating, by voting or otherwise, in the referendum relative to amendments; (4) participating in the meetings called by the Market Administrator with respect to rules and regulations issued under the order, including activities such as the preparation and presentation of data and briefs for submission; (5) conducting a comprehensive educational program among producers—members and nonmembers of cooperatives—and keeping such producers well informed for participation in the regulatory program, and as a part of such program by issuing publications that contain relevant data and information about the order and its operation, and the distribution of such publication to members and, on the same basis, to non-members who request it, and holding meetings at which members and non-members may attend.

In addition to the foregoing services of market-wide character by cooperative associations of producers, some of the cooperatives, generally identified as operating cooperatives, perform market-wide service with respect to the maintenance of manufacturing plants for surplus milk. In this milkshed, with its wide seasonal and cyclical variations in supply, it is necessary to have these plants in order to insure an outlet for the milk produced for disposition as fluid milk in the marketing area. In order to avoid shortages during some of the time, it is necessary that the supply of milk for the marketing area should at all times exceed the minimum requirements of the fluid milk market. Whatever the minimum safety margin may be, it is not possible to maintain that minimum in the fall and winter months without exceeding it in the spring and summer months owing to the seasonal variation in milk production. This economic imbalance in the production and marketing of milk presents a serious problem with respect to assuring an adequate supply of fluid milk throughout the year and of equitably disposing of the surplus milk. The order applies only to milk that handlers are willing to and do accept, and if producers are denied an outlet for their milk by proprietary handlers then the producers are faced with the uneconomic choice between dumping their milk or reducing their herds, unless outlets for their milk are provided by the cooperatives. Manufacturing facilities should be available to handle the surplus milk that cannot be utilized on the fluid milk market. Manufacturing facilities required to handle the surplus milk are not ordinarily required at other times of the year, and are maintained as standby facilities. These operations of manufacturing plants take care of both seasonal and week-end surpluses, and the operations include of necessity the storage and handling of dairy products manufactured from the surplus milk. Operating cooperatives have constructed and maintained these plants which are generally operated more intermittently and at greater financial burden than similar plants that are operated by proprietary handlers. The financial burden for maintaining these facilities for the disposal of surplus milk

is a major handicap to some co-operatives.

The problem of surplus milk can, in some respects, be met by means of class pricing but in view of the rapidly changing conditions in the market it is not possible to solve this problem solely by means of class prices. The market-wide services thus performed by maintaining plants for surplus milk could under some circumstances be performed by proprietary handlers who may be willing to perform this service. But the record of this hearing does not warrant a finding or conclusion that payments should, in this respect, be made to proprietary handlers. The subject is, however, one for further consideration, and may be presented at another hearing whenever appropriate. The payments to cooperatives, as provided for in the amendments hereinafter set forth, are the appropriate and necessary payments for the market-wide services which are performed only by cooperatives, and these services are necessary under the circumstances revealed in the record.

Cooperative associations of producers also perform a market-wide service in disposing of their milk so as to result in the highest net return to the pool, i. e., producer-settlement fund. Of necessity the order fixes different class prices for the different uses of milk. Because the relationship of these class prices is not always in perfect balance due to rapidly changing market conditions, handlers may at times realize a greater margin of profit by using milk in the lower valued class uses as compared to the more valuable utilizations. By reason of the cooperative payment provisions which are presently in the order cooperatives have channeled the milk under their control into the utilizations most advantageous to the pool despite the loss to them of such greater profit margins, and the total value of the pool has been thereby enhanced to the advantage of all producers. This market-wide service by the cooperatives is performed whenever their milk is thus disposed of in a higher priced class if, in fact, there is a market for milk in that higher utilization class without "bumping" other pool milk into a lower class.

The present cooperative payment provisions of the order require each participating cooperative, on its own initiative, to assure that the milk handled or controlled by it flows into and is utilized in channels that yield the highest net available return to the pool, i. e., producer-settlement fund, and consequently to all producers. In actual application the cooperatives, and particularly the smaller bargaining co-operatives, have encountered some difficulty in ascertaining whether the utilization of their milk is in the class utilization which would give the highest overall return to the producer-settlement fund, and compliance with the present provisions by the participating cooperatives appears to have resulted at times in displacing other producer milk in the higher class utilizations without actually achieving a higher net utilization for the pool, while at the same time causing some unnecessary costs and shifting of normal uses of particular milk.

It was suggested during the hearing that better class pricing would more effectively solve this problem. But no milk pricing mechanism will automatically or constantly maintain the desirable relationships between class prices and bring about the most desirable utilization at all times, and no such device or method is available for the future. Although the cooperatives and federations receiving the payments will be expected to keep a constant watch on relative class prices and to take prompt action to assure that appropriate amendatory or other action be proposed to restore proper pricing balances as soon as possible, amendments to the New York order cannot ordinarily be made effective without some delay. Some pricing disparities, by their very nature, are temporary, so that amendment of the order would not be feasible. A provision which would require cooperatives or federations to act in a practicable way to assure the most desirable class utilization of milk would provide interim protection to the pool until such disparities disappear or can be corrected.

Although the 1945 amendments to the order required pool handlers, in designated circumstances, to supply fluid milk and cream, such "call" provisions in § 927.24 (g) of the order do not fully meet the problem of achieving the most desirable utilization of milk. The basic purpose of the call provisions is to assure a sufficient supply of fluid milk and cream to the market. Because of the complexities of the problem, the call provisions have been specifically limited to certain fluid milk and fluid cream classes, and do not cover all aspects of desirable utilization. Specified procedures also must be followed before the call milk provisions can be put into effect, leaving some inevitable time lags. In addition, the maximum percentages fixed for all pool plants with respect to specified class uses would not necessarily represent the total potential demand in each of such classes. Consequently, even in the limited field of "call milk" room remains for action by cooperatives to insure utilization most advantageous to the pool, i. e., the producer-settlement fund.

The cooperative payment provisions, in that respect, appear to have worked somewhat automatically or unobtrusively and have substantially accomplished the purposes for which they were designed, although not always perfectly. It is concluded, however, that the same net result can be accomplished, while avoiding the undesirable incidental or side effects of the present provisions, by cutting off payments to participating cooperatives which persist in arranging for undesirable utilizations of their milk after having been called on by the Market Administrator to correct the practice. A cooperative which persists in utilizing milk in a lower use value after receiving notice of an unfulfilled market demand for milk in a higher value use is engaging in marketing activity that is inimical to the interest of the entire producer group in the market-wide pool provided for by this order, and any such cooperative should be precluded from receiving cooperative payments, from the producer-

settlement fund, for thus failing to dispose of its milk in the highest use value for which there is an unfilled market demand.

In order to function properly in rendering the various market-wide services a cooperative should have a well established program administered by a staff of trained specialists. A budget of substantial size is necessary. The required market-wide services can be rendered more effectively and at less expense to the producers, in general, by a few large cooperatives or federations of cooperatives than by numerous small organizations. A large organization is able to hire larger and better qualified staffs of experts than a small group and a large organization is able to undertake more extensive research projects than a small group is able to undertake. A large organization represents the views of its diversified membership and is able to provide the necessary facilities and competent personnel to deal effectively with the problems confronting the producer group. A small cooperative may, under some circumstances, render services of market-wide character, but the present-day needs and complexity of this great milkshed are such that, for practical purposes, cooperative payments from the producer-settlement fund should be limited to cooperatives or federations of cooperatives that meet the minimum size requirements established in the amendments to the order as later set forth in this decision.

Any cooperative or federation of cooperatives that has at least 4,000 producer members and in the various other respects also meets the criteria set forth in the amendments to the order, as later set forth in this decision, should receive from the producer-settlement fund a payment of 2¢ per hundredweight of milk marketed during each month by the producer members of such group. Although a smaller cooperative or federation may under some circumstances, render services of market-wide character, nonetheless the complex attributes of this milk market are such that, as a practical matter, a cooperative or federation should, for this purpose, have at least 4,000 producer members so as to be able to maintain a staff and facilities requisite to the performance of the necessary market-wide services. Cooperatives that cannot individually qualify under the requirement for at least 4,000 producer members may federate, and by means of the federation perform market-wide services so as to qualify for payments to the federation under the amendments to the order as set forth in this decision.

As a cooperative or federation increases in size its services to the market as a whole are of more widespread character and value, and therefore such organization should receive a higher rate of payment than a smaller organization. The larger organizations are inherently better equipped to perform market-wide services, and all producers will benefit more if the larger organizations undertake the more extensive, and costly, market-wide services. Also the cost per member for furnishing market-wide

services tends to increase as the cooperative increases in size. Any cooperative or federation of cooperatives that has at least 6,000 producer members and in the various other respects also meets the criteria set forth in the amendments contained in this decision, should receive from the producer-settlement fund an additional payment of 1¢ per hundredweight of milk marketed during each month by such group.

Cooperatives that operate marketing facilities, i. e. pool plants, render services to the market as a whole that are of greater value than the services rendered by non-operating cooperatives. An operating cooperative has more continuous and closer contacts with its members, and also its members have a more extensive and vital interest in the marketing problems in the milkshed than is true of non-operating cooperatives. By virtue of its own marketing functions, a cooperative that operates marketing facilities has first-hand knowledge of the constantly changing conditions affecting the receipt and distribution of milk and milk products. Such cooperative thus has more direct and intimate knowledge of market conditions and developments than a non-operating association and becomes immediately aware of changes in supply and demand, price relationships, and the various other factors of marketing. Operating cooperatives therefore are in a more advantageous position than non-operating cooperatives for discerning the need to change class prices. This is important because the prompt readjustment of class prices to reflect changed economic conditions is necessary to maximize returns to all producers and yet provide an outlet for all of their milk.

Any cooperative that meets the eligibility standards, in the amendments in this decision, and also operates marketing facilities at which is received at least 25 per centum, by weight, of the milk marketed by its producer members, should receive from the producer-settlement fund a payment of an additional 1¢ per hundredweight of milk marketed during each month by the producer members of such cooperative. A federation whose members include operating cooperatives should receive the additional payment of 1¢ per hundredweight if at least 25 per centum, by weight, of the milk delivered by the producer members of the federated cooperatives is received at plants operated by a cooperative member or members of the federation or at plants, if any, operated by the federation.

The market-wide services, required to be performed in the interest of all producers, will be effectively performed if the cooperatives are paid at the rates set forth in the amendments in this decision. The value to all producers of the performance of the market-wide services will at least equal the amount of the payments to the cooperatives. The cooperatives should, under the amendments, submit budgets which will be carefully studied, and the performance of the market-wide services should be under the constant scrutiny of the Market Administrator. Experience may, of course,

reveal the need for revision of the rates. However, under the record of this hearing, the cooperatives should receive payments for the performance of market-wide services in accordance with the rates set forth in the amendments.

The aggregate amount of the payments to cooperatives, under the amendments contained in this decision, cannot be exactly determined inasmuch as it is not known at the present which cooperatives or federations will qualify for the payments, but an adequate basis exists for estimating with reasonable accuracy the maximum amount of the payments to all cooperatives and federations, and the cost per producer, in the milkshed, for the payments to cooperatives and federations under these amendments. The total value of the milk pooled and priced under the New York order in 1951 was \$310,292,982. The total amount distributed in 1951 as cooperative payments was \$1,273,109, i. e., $\frac{1}{10}$ of 1 percent of the total value of the milk pooled. Translated into terms which would project the total expenditures from the producer-settlement fund to producers as individuals irrespective of whether they are members of a cooperative or are non-members, the average individual expenditure to the producers marketing milk under the order in 1951 was slightly over \$25.00. If, for example, it is assumed that all of the cooperatives in the milkshed should qualify, separately or as members of a federation, for the payment of 2¢ per hundredweight provided for in the amendments to the order as hereinafter set forth, such payments would amount to \$975,000 per year based on the data for 1952. The payments to cooperatives and federations may, in the aggregate, be increased under the amendments by virtue of the additional payment of 1¢ per hundredweight to operating cooperatives and federations and 1¢ per hundredweight additional to any cooperative or federation which has a membership of 6,000 or more. But the aggregate or total of cooperative payments under these amendments, as set forth in this decision, will not be in excess of $\frac{1}{2}$ of 1 percent of the total value of the milk pool. The aggregate of these payments from the producer-settlement fund to the cooperatives and federations will represent approximately \$25 for each producer in the milkshed, and approximately 70 percent of the producers are members of cooperative associations of producers. The value of the market-wide services, under this complex and intricate regulatory program, is worth more to each producer than the small amount paid to the cooperatives for the performance of the market-wide services. A change, for example, of 1 percent in the uniform price would affect the average annual return of a producer—which in 1951 was approximately \$6.300—by more than \$60.

The cooperatives incur expenses in the performance of these market-wide services at least equal to the amount thus received from the producer-settlement fund. It is only by means of making these payments from the producer-settlement fund to the cooperatives for

the performance of market-wide services that a uniform blended price may be arrived at which will equitably apportion the total value of the milk, purchased by all handlers, among producers and associations of producers on the basis of their marketings of milk during each month which, under the order, is the proper representative period for this purpose. Also, the payments to the cooperatives for the performance of the market-wide services are incidental to, and necessary to effectuate, the classification, pricing, and pooling of milk, and inasmuch as the payments are for the performance of market-wide services the payments are not for milk, but are for services, and thus the blended price which is computed after the making of these payments results in a price which is uniform for all of the milk. The market-wide services and the payments therefor are not inconsistent with the statutory requirement for uniform prices for milk subject only to the variations or adjustments referred to in the statute.

The members of a cooperative or federation should continue, in accordance with the principle heretofore observed under this order, to pay the entire cost of the activities of such cooperative or federation which are not of market-wide benefit. A cooperative receiving payments, or a federated cooperative, under the amendments set forth in this decision should be required to receive from its producer members at least 1 cent per hundredweight of milk marketed by its producer members. That requirement tends to safeguard against a cooperative's depending upon the cooperative payments to finance activities that are not market-wide. If a federation performs activities which are solely market-wide in nature for the benefit of all producers, the federated cooperatives comprising the federation should not be required to make any payments to the federation, except that the Market Administrator's rules and regulations should, among other things, require, whenever necessary to insure the performance of the market-wide services for which the cooperative payments are made, a minimum monthly payment by federated cooperatives to the federation so as to be sure that a federation which receives cooperative payments will fully perform the market-wide services for which the payments are made, and not depend upon cooperative payments to finance activities, if any, that are not market-wide in character.

In order to assure adequate performance of the market-wide services by an applicant for cooperative payments, certain standards are enumerated in the amendments. In order for a cooperative to qualify for payments it should appear that such cooperative is duly incorporated under the cooperative corporation laws of a state; that it is qualified under the Capper-Volsted Act (7 U. S. C. 291 et seq.) and that all of its activities are under the control of its members and that it has full authority in the sale of the milk produced by its members. Any such cooperative must have at least 4,000 members who are producers and from

whom the cooperative receives not less than 1 cent per hundredweight of milk delivered by the members. In order for a federation to qualify for payments it should appear that such federation is duly incorporated under the laws of a state, and that each of its members is a duly organized cooperative. The federated cooperatives should have an aggregate of not less than 4,000 members who are producers from whom the federated cooperatives receive not less than 1 cent per hundredweight of milk delivered by their producer members. Also, when required by rules and regulations of the Market Administrator the federated cooperatives should pay to the federation the minimum monthly payment specified in the rules and regulations to finance any activities of the federation that are not market-wide in character.

A cooperative receiving payments should be permitted to affiliate with a federation of other cooperatives, but the membership of the cooperative receiving payments should not be counted for the purpose of determining the size or the amount of payment to be made to the federation. The cooperative payments should be made to the individually qualified cooperative unless its contract with the federation specifies in writing that the federation is to receive the payments. Any such contract must authorize the federation to receive the payments for at least one year, and such agreement must cover or be renewed for a yearly period for every subsequent year for which the federation is to receive the payments. In addition, a federation should have contracts with each of its federated cooperatives under which the cooperatives agree to remain in the federation for at least one year, and such contracts should cover or be renewed for a yearly period for every subsequent year for which the federated cooperatives are to be included within the membership of the federation for cooperative payment purposes. These provisions ensure a degree of stability to the federation, and permit it to offer employment incident to the performance of market-wide services for a period of at least one year. These provisions, while preventing double payments, permit cooperatives receiving payment to give to their support and assistance to federations of other cooperatives.

No producer should be counted more than once in determining the membership of the various cooperatives or federations qualified to receive cooperative payments, and two organizations should not receive payment on the same milk delivered by a producer.

In determining whether a federation of cooperatives is eligible to receive an additional payment of 1¢ per hundredweight, by reason of receiving at least 25 percentum, by weight, of the milk delivered by members of the federated cooperatives at plants operated by the cooperatives or the federation, the milk delivered by members of a cooperative which is an applicant for or which receives cooperative payments on the same milk, or which is a federated cooperative in another federation claiming or receiving cooperative payments on the same

milk, or which is not meeting all of the requirements applicable to it should not be considered. The payment to be made to a federation should be determined only by the milk delivered by producer members of cooperatives which individually meet all of the requirements applicable to them.

A cooperative or a federation may apply to the Market Administrator for payments, and the Market Administrator should make a determination as to whether or not the applicant meets the requirements in the amendments set forth in this decision. For initial qualification the applicant should demonstrate its ability to perform the various market-wide services described in the amendments to the order as set forth in this decision, and any such application should be accompanied by a written plan which details its proposed program for the performance of market-wide services, and the Market Administrator should be satisfied, before approving the application, that the applicant has the requisite personnel, facilities, and plan for performing the market-wide services, and that such services will be performed.

The performance of market-wide services by the cooperatives or federations that receive payments should be under the constant scrutiny of the Market Administrator in accordance with the provisions in the amendments, in this decision, and in accordance with the rules and regulations to be issued by the Market Administrator. The cooperatives and federations receiving these payments should submit such reports and keep such records as may be deemed necessary by the Market Administrator to enable him to verify whether they are performing the market-wide services, and all such records should be available for inspection and audit by the Market Administrator. The cooperatives or federations that receive payments must perform the market-wide services enumerated in the amendments in this decision, and upon determination by the Market Administrator, after due notice and hearing, that a cooperative or a federation is failing to perform such services the payment should be discontinued by the Market Administrator and the action thus taken should be publicly announced. The proper grounds for disqualification are those enumerated in the amendments, and any cooperative or federation thus disqualified by the Market Administrator may within thirty days after the action thus taken appeal to the Secretary. If no such appeal is taken within that period of time, the action of the Market Administrator should be final. If an appeal is properly perfected, the final decision should be made by the Secretary, but the record on appeal should be limited to the record before the Market Administrator at the time of his determination. Efficient administration requires that there be a full and complete presentation of all relevant and material facts to the Market Administrator and that such evidence should not be withheld.

The amendments in this decision contain provisions to facilitate and expedite

the administration of the provisions which authorize cooperative payments. The Market Administrator should be charged with the responsibility of determining initially whether a cooperative or federation of cooperatives qualifies to receive cooperative payments and also whether it continues to meet the prescribed eligibility and performance requirements. The determination by the Market Administrator should be subject to review by the Secretary upon application therefor by the cooperative or federation. There should be centralized in the Market Administrator the initial responsibility for qualification and disqualification, and no action to disqualify a cooperative or federation should be taken by the Market Administrator until after the cooperative or federation has been notified by the Market Administrator of the alleged failure to meet one or more of the requirements and has been given an opportunity to be heard.

Provision is made in the amendments for the issuance by the Market Administrator of rules and regulations to effectuate the provisions of the order relative to cooperative payments. Broad authority is thus provided for the issuance of rules and regulations. Such regulations should be designed to implement the order provisions and specify in more detail the administrative requirements in connection with the duty imposed on the Market Administrator to make determinations concerning the qualification and disqualification of cooperatives to receive the payments authorized. Rules and regulations for that purpose should be issued only in accordance with the prescribed procedure (similar to that provided in § 927.36 of the order) under which interested parties are provided full opportunity to participate in their formulation. This provision gives a degree of flexibility to the administration of the order provisions and permits the cooperatives and federations to be fully informed as to the administrative practice.

The amendments to the order should provide that, for a period of 90 days after the effective date of the amendments, a cooperative shall receive the same rate of payment for performing the market-wide services as provided in the present order, unless prior to the expiration of the 90 days the cooperative has been qualified under the new amendments. If by the end of the 90 day period, the cooperative has filed an application for qualification under the proposed amendments and if the cooperative continues to perform the market-wide services under the order now in effect, the cooperative should continue to receive the payments set forth in the order now in effect until the application is acted upon by the Market Administrator. The cooperatives are presently performing market-wide services of benefit to all producers, and if the cooperatives continue to perform these services they should continue to receive payments during this transitional period for such services. Under the amendments in this decision, in order to qualify for payments the cooperatives may have to reorganize and supplement

their staffs in addition to other changes which may be required. It may take some cooperatives or federations a reasonable period in order to meet the requirements contained in the amendments and the rules and regulations which are to be issued. It would be contrary to the interests of all producers in the market to be deprived of the market-wide services now performed by cooperatives during this period. In addition, the Market Administrator will have to issue rules and regulations to implement the provisions of the order, and this action by the Market Administrator must, under the amendments, be issued after participation by the industry in public meetings. The Market Administrator will have to give adequate notice of the meetings to the industry so that the industry will have adequate time within which to prepare their evidence and arguments. For example, rules and regulations will be needed to implement the initial qualification provisions, and other provisions, such as those precluding double payment in the event a producer or a cooperative is a member of one or more organizations receiving payments. In order that the Market Administrator may have adequate time within which to issue the rules and regulations, and in order to permit the cooperatives and federations to become familiar with the new amendments and the rules and regulations and to take any other action which may be necessary in order to permit the cooperatives and federations to qualify for payments under the new amendments, the order should contain the 90 day provision set forth in the amendments.

It was suggested at the hearing that in order to foster and encourage the growth of cooperatives and federations for the better performance of market-wide services, the continued eligibility for payment be contingent upon attainment of prescribed increases in membership within specified periods. By providing for an additional payment to cooperatives or federations of 6,000 members or more the desired result will be accomplished by the amendments proposed in this decision. If it should develop that these amendments are inadequate or ineffective, a hearing may be called for the purpose of considering appropriate amendments prior to the expiration of the two-year period suggested at the hearing as the time within which the first increase should be attained.

Other proposals which should not be adopted at this time are those with respect to an additional "matching" payment from the producer-settlement fund and the establishment of an advisory committee to collaborate with and advise the Market Administrator relative to the administration of the cooperative payment provision of the order.

The deduction of additional sums from members to pay for other services is not so directly related to the performance of market-wide services as to justify an automatic increase in the payments from the pool. The rates provided in the proposed amendments should assure the adequate performance of the market-wide services contemplated in this

decision. If these rates should prove inadequate, they may be changed through the amendment process.

The establishment of a formal advisory committee is not necessary, under the amendments, to the effective administration of the cooperative payment provision of the order. The procedure provided in connection with the issuance of rules and regulations should provide adequate opportunity for the participation of producer groups in the development of administrative requirements incident to the cooperative payment provision. Moreover, such groups may at any time submit recommendations and suggestions to the Market Administrator for the more effective administration of this provision.

It was proposed at the hearing that funds for administration of the cooperative payment provision—as distinguished from the cooperative payments—be taken from the producer settlement fund rather than from the administrative assessment fund. Provisions of the act authorizing the issuance of milk marketing orders require that the cost of administering the order be paid from funds derived from a pro rata assessment on the milk received by handlers subject to the order, and the cost of administering the cooperative payment provision of the order is merely a part of the cost of administration required to be financed from the administrative assessment fund.

In addition to the foregoing, it is further found and concluded that:

(a) The marketing agreement and the order, as amended, and as hereby further amended, and all of the terms and conditions thereof, will tend to effectuate the declared policy of the act.

(b) The terms and conditions in the amendments are incidental to, and not inconsistent with, the terms and conditions specified in subsections (5)–(7) of section 8c of the act (7 U. S. C. 608c(5)–(7)) and necessary to effectuate the other provisions of the order.

(c) The terms and conditions in the amendments are necessary in order equitably to apportion the total value of the milk purchased by all handlers among producers and associations of producers, on the basis of their marketings of milk during each month which is the proper representative period.

(d) The terms and conditions in the amendments are necessary to accord such recognition and encouragement to producer-owned and producer-controlled cooperative associations as will be in harmony with the policy toward cooperative associations set forth in the relevant acts of Congress, and as will tend to promote efficient methods of marketing and distribution.

(e) The parity prices of milk as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds, and other economic conditions which affect market supply of and demand for milk in the marketing area, and the minimum prices specified in the marketing agreement and in the order, as amended, and as hereby further amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure

and wholesome milk, and be in the public interest.

(f) The marketing agreement and the order, as amended, and as hereby further amended, will regulate the handling of milk in the same manner as, and will be applicable only to persons in the respective classes of industrial and commercial activity, specified in a marketing agreement upon which a hearing has been held.

Rulings on findings and conclusions proposed by producers and handlers. Briefs were filed by producer and handler groups proposing findings and conclusions, and containing arguments with respect to the provisions to be included in the amendments. Every point covered in the briefs were carefully considered along with the evidence in the record in making the findings and reaching the conclusions set forth herein. To the extent that the findings and conclusions proposed in the briefs are inconsistent with the findings and conclusions contained herein, the request to make such findings or to reach such conclusions is denied on the basis of the facts found and the conclusions stated in this decision.

Amendment to order. The following amendment to the order is the detailed and appropriate means by which the foregoing conclusions may be carried out. The marketing agreement is not included in this decision because the regulatory provisions thereof would be identical with those contained in the order, as amended, and as hereby further amended.

Delete § 927.76 of the order as now in effect and substitute therefor the following:

§ 927.76 *Cooperative payments for market-wide services.* Payments shall be made to qualified cooperatives or to federations under the conditions, in the manner, and at the rates set forth in this section.

(a) *Definitions.* As used in this section the following terms shall have the following meanings:

(1) "Cooperative" means a cooperative association of producers which is duly incorporated under the co-operative corporation laws of a state; is qualified under the Capper-Volstead Act (7 U. S. C. 291 et seq.), has all its activities under the control of its members and has full authority in the sale of its members' milk.

(2) "Federation" means a federation of cooperatives.

(3) "Federated cooperative" means a cooperative which is a member of a federation and on whose membership the federation claims or receives payments under subparagraph (2) of paragraph (f) of this section.

(4) "Member" means, when used with respect to a member of a cooperative or of a federated cooperative only a member who is also a producer, as defined in § 927.6.

(b) *Qualified cooperatives and federations.* A cooperative or federation may submit an application to the Market Administrator for payments under the provisions of this section. In accordance with the requirements of the rules and

regulations issued by the Market Administrator, any such application shall include a written description of the applicant's program for the performance of market-wide services, including evidence that adequate facilities and personnel will be maintained by it so as to enable it to perform the market-wide services; and the application shall contain a statement by the applicant that it will perform the required market-wide services for which it is applying for payments. The application shall set forth all necessary data so as to enable the Market Administrator to determine whether it meets the qualification requirements with respect to the payments for which the application is submitted. An application shall be approved by the Market Administrator only if he determines that:

(1) In the case of a cooperative:

(i) It has not less than 4,000 members and receives from its members not less than 1 cent per hundredweight of milk delivered by them: *Provided*, That no person shall be counted in this respect as a member if he is a member of another cooperative which is an applicant for or which receives cooperative payments, or if he is a member of a federated cooperative.

(ii) If the application is also for an additional payment under subparagraph (3) of paragraph (f) of this section, it has not less than 6,000 members and receives from its members not less than 1 cent per hundredweight of milk delivered by them, subject to the same proviso in subdivision (i) of this subparagraph.

(iii) If the application is also for an additional payment under subparagraph (4) of paragraph (f) of this section, the cooperative is an operating cooperative which operates marketing facilities, i. e., pool plant(s) at which it receives at least 25 per centum, by weight, of the milk marketed by its members.

(2) In the case of a federation:

(i) It is duly incorporated under the laws of a State.

(ii) It has contracts with each of its federated cooperatives under which the cooperatives agree to remain in the federation for at least one year, and such contracts cover or will be renewed for a yearly period for every subsequent year for which the federated cooperatives are to be included within the membership of the federation for cooperative payment purposes.

(iii) Its federated cooperatives have an aggregate of not less than 4,000 members and the federated cooperatives receive from their members not less than 1 cent per hundredweight of milk delivered by them; and its federated cooperatives will pay to the federation, when required by rules and regulations issued by the market administrator, the minimum monthly payment specified in the rules and regulations to finance the activities of the federation that are not market-wide in character: *Provided*, That no person shall be counted in this respect as a member if he is a member of a cooperative which is an applicant for or which receives cooperative payments, or if he is a member of another federated cooperative.

(iv) If the application is also for an additional payment under subparagraph (3) of paragraph (f) of this section, the aggregate membership of the federated cooperatives is not less than 6,000 members and the federated cooperatives receive from their members not less than 1 cent per hundredweight of milk delivered by their members, subject to the same proviso in subdivision (iii) of this subparagraph.

(v) If the application is also for an additional payment under subparagraph (5) of paragraph (f) of this section, the federation operates marketing facilities, i. e., pool plant(s) or the federated cooperatives operate marketing facilities, at which is received at least 25 per centum, by weight of the milk marketed by the members of the federated cooperatives.

(3) The applicant cooperative or federation demonstrates that it has the ability to perform the market-wide services for which application is made, and that such services will be performed.

(4) The applicant cooperative or the federated cooperatives of an applicant federation are in no way precluded from arranging for the utilization of milk under their respective control so as to yield the highest available net return to all producers without displacing an equivalent quantity of other producer milk in the preferred classification.

(c) *Notice of qualification or denial; effective date.* Upon determination by the market administrator that a cooperative or a federation is qualified to receive payment for performance of the market-wide services, he shall transmit such determination to the applicant cooperative or federation and publicly announce the issuance of the determination. The determination shall be effective with respect to milk delivered on and after the first day of the month following issuance of the determination. If, after consideration of an application for payments for market-wide services, the market administrator determines that the cooperative or federation is not qualified to receive such payments, he shall promptly notify the applicant and specifically set forth in such notice his reasons for denial of the application.

(d) *Requirements for continued qualification.* From time to time and in accordance with rules and regulations which may be issued by the market administrator, each qualified cooperative or federation must demonstrate to the market administrator that it continues to meet the qualification requirements for the payments and is fully performing the market-wide services for which it is being paid.

(e) *Market-wide services.* Each cooperative or federation shall perform the market-wide services enumerated in this paragraph. Such services are: (1) Analyzing milk marketing problems and their solution, conducting market research and maintaining current information as to all market developments, preparing and assembling statistical data relative to prices and marketing conditions, and making an economic analysis of all such data, (2) determining the need for the formulation of amendments

to the order and proposing such amendments or requesting other appropriate action by the Secretary or the market administrator in the light of changing conditions; (3) participating in proceedings with respect to amendments to the order, including the preparation and presentation of evidence at public hearings, the submission of appropriate briefs and exceptions, and also participating, by voting or otherwise, in the referendum relative to amendments; (4) participating in the meeting called by the market administrator, such as meetings with respect to rules and regulations issued under the order, including activities such as the preparation and presentation of data at such meetings and briefs for submission thereafter; (5) conducting a comprehensive educational program among producers—i. e., members and nonmembers of cooperatives—and keeping such producers well informed for participation in the activities under the regulatory order and, as a part of such program, issuing publications that contain relevant data and information about the order and its operation, and the distribution of such publication to members and, on the same subscription basis, to nonmembers who request it, and holding meetings at which members and nonmembers may attend; and (6) in the case of a cooperative or federation which receives an additional payment under subparagraph (4) or (5) of paragraph (f) of this section, operating marketing facilities, or having within its membership federated cooperatives operating marketing facilities, i. e., a pool plant(s) at which is received at least 25 per centum, by weight, of the milk marketed by its members or by the federated cooperatives' members.

(f) *Rate, computation, time, and method of payment.* (1) Subject to the provisions of paragraph (g) of this section, the market administrator, on or before the 25th day of each month, shall make payment out of the producer-settlement fund, or issue equivalent credit therefor, to each cooperative or federation which is qualified for such payments for market-wide services.

(2) Such payment or credit shall be at the rate of 2 cents per hundredweight of milk reported by cooperative or proprietary handlers, subject to adjustment upon verification by the market administrator, to have been received during the preceding month from members of a qualified cooperative or of a federated cooperative in a qualified federation: *Provided*, That in computing payment to a cooperative, there shall be excluded all of the milk of its members who belong to another cooperative which is an applicant for or which receives cooperative payments on the same milk, or which is a federated cooperative in a federation claiming or receiving cooperative payments on the same milk; and *Provided further* That in computing payment to a federation there shall be excluded all of the milk of members of a cooperative which is an applicant for or which receives cooperative payments on the same milk, or which is a federated cooperative in another federation claiming or receiving cooperative pay-

ments on the same milk, or which is not meeting the requirements of this section applicable to it.

(3) Any cooperative that has at least 6,000 members, and any federation which has an aggregate membership of its federated cooperatives of at least 6,000 members shall receive a payment, in addition to the payment provided for in subparagraph (2) of this paragraph, of 1¢ per hundredweight of milk reported by cooperative or proprietary handlers, subject to adjustment upon verification by the market administrator, to have been received during the preceding month from members of a qualified cooperative or of a federated cooperative in a qualified federation, subject to the same provisos contained in subparagraph (2) of this paragraph.

(4) Any cooperative that operates marketing facilities, i. e., a pool plant(s), at which is received at least 25 per centum, by weight, of the milk marketed by its members shall receive a payment, in addition to the payment provided for in subparagraph (2) or subparagraph (3) of this paragraph of 1 cent per hundredweight of all milk marketed during each month by its members: *Provided*, That in determining whether the 25 per centum minimum requirement is complied with and in computing the payment under this subparagraph, the milk delivered by a member of the cooperative who is a member of another cooperative which is an applicant for or which receives cooperative payments on the same milk or which is a federated cooperative in a federation claiming or receiving cooperative payments on the same milk, shall not be counted.

(5) Any federation that operates marketing facilities, i. e., a pool plant(s), or whose members include one or more federated cooperatives that operate marketing facilities, at which is received at least 25 per centum, by weight, of the milk marketed by the members of its federated cooperatives shall receive a payment, in addition to the payment provided for in subparagraph (2) or subparagraph (3) of this paragraph, of 1 cent per hundredweight of all milk marketed during each month by such members: *Provided*, That in determining whether the 25 per centum minimum requirement is complied with and in computing the payment under this subparagraph, the milk delivered by members of a cooperative which is an applicant for or which receives cooperative payments on the same milk, or which is a federated cooperative in another federation claiming or receiving cooperative payments on the same milk, or which is not meeting the requirements of this section applicable to it shall not be counted.

(6) If an individually qualified cooperative is affiliated with a federation, the cooperative payment shall be made to such cooperative unless its contract with the federation specifies in writing that the federation is to receive the payments. Any such contract must authorize the federation to receive the payments for at least one year, and such agreement must cover or be renewed for a yearly period for every subsequent

year for which the federation is to receive the payments.

(g) *Disqualification.* (1) The market administrator shall issue an order disqualifying a previously qualified cooperative or federation for payments authorized pursuant to this section and such payments shall not thereafter be made to it if he determines that:

(i) The cooperative or federation no longer complies with the requirements of this section;

(ii) The cooperative or federation has failed to make reports or furnish records pursuant to this section or pursuant to rules and regulations issued by the market administrator;

(iii) In the case of the cooperative, it has failed, promptly after demand by the market administrator, to arrange for the utilization of milk under its control so as to yield the highest available net return to all producers without displacing an equivalent quantity of other producer milk in the preferred classification; or

(iv) In the case of the federation, one of its federated cooperatives has failed to comply with the requirements of this section applicable to it or has failed, promptly after demand by the market administrator, to arrange for the utilization of milk under its control so as to yield the highest available net return to all producers without displacing an equivalent quantity of other producer milk in the preferred classification: *Provided*, That the federation shall be disqualified only to the extent that its qualification for payments or the amount of its payments are based upon the membership, milk or operations of such non-complying federated cooperative.

(2) An order of the market administrator wholly or partly disqualifying a cooperative or federation shall not be issued until after the cooperative or federation has had opportunity for hearing thereon following not less than 15 days' notice to it specifying the reasons for the proposed disqualification. If the cooperative or federation fails to file a written request for hearing with the market administrator within such period of 15 days, the market administrator may issue an order of disqualification without further notice; but if within such period a request for hearing is filed, the market administrator shall promptly proceed to hold such hearing pursuant to rules and regulations issued by him under paragraph (i) of this section.

(3) A disqualification order issued by the market administrator shall set forth the findings and conclusions on the basis of which it is issued.

(h) *Appeals.*—(1) *From denials of application.* Any cooperative or federation whose application for qualification has been denied by the market administrator may, within 30 days after notice of such denial, file with the Secretary a written petition for review. But the failure to file such petition shall not bar the cooperative or federation from again applying to the market administrator for qualification.

(2) *From disqualification orders.* A disqualification order by the market administrator shall become final 30 days after its service on the cooperative or federation unless within such 30-day period the cooperative or federation files a written petition with the Secretary for review thereof. If such petition for review is filed, payments for which the cooperative or federation has been disqualified by the order shall be held in reserve by the market administrator pending ruling of the Secretary, after which the sums so held in reserve shall either be returned to the producer-settlement fund or paid over to the cooperative or federation depending on the Secretary's ruling on the petition. If such petition for review is not filed, any payments which otherwise would be made within the 30-day period following issuance of the disqualification order shall be held in reserve until such order becomes final and shall then be returned to the producer-settlement fund.

(3) *Record on appeal.* If an appeal is taken under subparagraphs (1) or (2) of this paragraph, the market administrator shall promptly certify to the Secretary the ruling or order appealed from and the evidence upon which it was issued: *Provided*, That if a hearing was held the complete record thereof, including the applications, petitions, and all exhibits or other documentary material submitted in evidence shall be the record so certified. Such certified material shall constitute the sole record upon which the appeal shall be decided by the Secretary.

(i) *Regulations.* The market administrator is authorized to issue regulations and amendments thereto to effectuate the provisions of this section and to facilitate and implement the administration of its provisions. Such regulations shall be issued in accordance with the following procedure:

(1) All proposed rules and regulations and amendments thereto shall be the subject of a meeting called by the market administrator, at which all interested persons shall have opportunity to be heard. Not less than five days prior to the meeting, notice thereof and of the proposed regulations or amendments shall be published in the *FEDERAL REGISTER* and mailed to qualified cooperatives and federations. A stenographic record shall be made at such meetings which shall be public information and be available for inspection at the office of the market administrator.

(2) A period of at least five days after the meeting shall be allowed for the filing of briefs.

(3) All regulations and amendments thereto issued by the market administrator pursuant to this section must be submitted in tentative form to the Secretary for approval, shall not be effective without such approval, and shall be published in the *FEDERAL REGISTER* following such approval. The regulations or amendments in tentative form shall be forwarded also to cooperatives and federations qualified under this section and to other persons upon request in

writing. The Secretary shall either approve the regulations or amendments thereto submitted by the market administrator or direct the market administrator to reconsider the tentative rules or amendments. In the event the market administrator is directed to give reconsideration to the matter, the market administrator shall either issue revised tentative regulations or amendments or call another meeting pursuant to this section for additional consideration of the rules or amendments.

(j) *Reports and records.* A qualified cooperative or federation and any federated cooperative in a qualified federation shall make such reports to the market administrator as may be requested by him for the administration of the provisions of this section, and shall maintain and make available to the market administrator or his representative such records as will enable the market administrator to verify such reports.

(k) *Notices, demands, orders, etc.* All notices, demands, orders or other papers required by this section to be given to or served upon a cooperative or federation shall be deemed to have been given or served as of the time when mailed to the last known secretary of the cooperative or federation at his last known address.

(l) *Adjustment period.* Any cooperative which was qualified, on the effective date of this section, to receive payments pursuant to the provisions of § 927.76 as effective December 31, 1952 (referred to in this paragraph as the "former provisions"), shall continue to receive payments pursuant to and subject to the conditions specified in such former provisions on milk received from producers during the 90-day period immediately following the effective date of this section; and if such cooperative has applied, or is a federated cooperative of a federation which has applied, for qualification pursuant to this section prior to the expiration of such 90-day period, it shall continue to receive payments pursuant to the former provisions beyond such 90-day period until such time as the market administrator has ruled upon such application: *Provided*, That a cooperative or a federation may be qualified to receive payments pursuant to this section within such 90-day period; and *Provided further* That in no event shall a cooperative, or a federated cooperative in a federation, receive payment under the former provisions for any period following the effective date of qualification of the cooperative or federation under this section. For the purposes and to the extent specified in this paragraph, the provisions of § 927.76 as effective December 31, 1952, shall remain in force and effect after the effective date of this section.

Dated: August 17, 1953.

[SEAL] ROY W. LEWARTSON,
Assistant Administrator.

[F. R. Doc. 53-7331; Filed, Aug. 20, 1953; 8:48 a. m.]

[7 CFR Part 928]

HANDLING OF MILK IN NEOSHO VALLEY
MARKETING AREA

NOTICE OF RECOMMENDED DECISION AND OPPORTUNITY TO FILE WRITTEN EXCEPTIONS THERETO WITH RESPECT TO PROPOSED MARKETING AGREEMENT AND PROPOSED ORDER, AMENDING ORDER, AS AMENDED

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C., 601 et seq.) and the applicable rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and marketing orders (7 CFR Part 900) notice is hereby given of the filing with the Hearing Clerk of this recommended decision of the Assistant Administrator, Production and Marketing Administration, United States Department of Agriculture, with respect to a proposed marketing agreement and a proposed order amending the order, as amended, regulating the handling of milk in the Neosho Valley marketing area.

Interested parties may file written exceptions to this recommended decision with the Hearing Clerk, Room 1353, South Building, United States Department of Agriculture, Washington 25, D. C., not later than the close of business on the 15th day after the publication of this recommended decision in the FEDERAL REGISTER. Exceptions should be filed in quadruplicate.

Preliminary statement. The hearing on the record of which the following findings and conclusions were formulated, was concluded at Pittsburg, Kansas, on March 6, 1953 pursuant to notice thereof which was issued on February 19, 1953 (18 F. R. 1090)

The material issues of record related to the method for determining the price for Class II milk.

Findings and conclusions. The following findings and conclusions are based upon the evidence introduced at the hearing and the record thereof:

1. The method of determining the price for Class II milk should not be changed on the basis of this record.

The price for Class II milk under the Neosho Valley order is determined by the paying prices of four condenseries, three of which are located in the 12-county marketing area, and the fourth of which is located in an adjoining county

While proposals for specific changes were not detailed in the notice of hearing, testimony was received in support of the following changes:

(a) The substitution of a formula price based on market values of butter and spray process nonfat dry milk solids;

(b) The use of the paying prices of other milk manufacturing plants; and

(c) Provision for a reduced price for milk transferred or diverted to manufacturing plants or to other handlers for processing.

In common with most areas of the country the Neosho Valley market experienced a substantial increase in milk supplies in the late months of 1952 and early months of 1953. Handlers without facilities for manufacturing surplus milk into storable dairy products found difficulty in disposing of their receipts in excess of the needs of their fluid trade. As a consequence some handlers discontinued receiving the milk of some of their producers. At the time of the hearing a cooperative association was diverting for its own account the milk of 35 to 40 producers to manufacturing plants. The cooperative association was not able to realize the full Class II price at which it was required to account to the pool on part of this milk.

A cooperative association with manufacturing facilities of its own proposed that a formula price based on market values of butter and spray process nonfat dry milk solids be substituted for the paying prices of the local condenseries. While this butter-powder price would have averaged 17 cents less per hundred-weight than the Class II price for the year 1952 it would have been 18 cents more than the Class II price for February 1953, and this relationship has continued, but with greater difference.

While the record indicated that some manufacturing milk plants in the area and others in nearby areas had paid prices for manufacturing milk some-

what less than those of the four plants used as the basis for the Class II price, it also showed that under current marketing conditions this difference was narrowing. By far the majority of the manufacturing milk produced in the area is priced at approximately the Class II price of the order.

The record does not establish the need for a reduced price for milk transferred or diverted to manufacturing plants or to other handlers for processing. Handlers without manufacturing facilities to handle the seasonal surpluses of milk associated with the supply necessary for their fluid business must expect to incur some expense in handling such milk. The record shows that much of the uncertainty which had made it difficult for handlers and cooperatives to find outlets for surplus milk had been relieved by the announcement of the 1953 support price program just prior to the hearing.

It is concluded that this record does not provide a basis for establishing a different method of pricing Class II milk.

Rulings on proposed findings and conclusions. Within the period reserved therefor, briefs were filed on behalf of interested parties. The briefs contained suggested findings of fact, conclusions, and arguments with respect to the proposals discussed at the hearing. Every point covered in the briefs was carefully considered along with evidence in the record in making findings and reaching the conclusions hereinbefore set forth. To the extent that the suggested findings and conclusions contained in the briefs are inconsistent with the findings and conclusions contained herein, the requests to make such findings or to reach such conclusions are denied on the basis of the facts found and stated in connection with the findings and conclusions in this decision.

Filed at Washington, D. C., this 17th day of August 1953.

[SEAL] ROY W. LENNARTSON,
Assistant Administrator

[F. R. Doc. 53-7403; Filed, Aug. 20, 1953; 8:49 a. m.]

NOTICES

DEPARTMENT OF AGRICULTURE

Office of the Secretary

ARKANSAS

DISASTER ASSISTANCE; DELINEATION OF
DROUGHT AREA

Pursuant to the authority delegated to me by the Administrator of the Federal Civilian Defense Administration (18 F. R. 4609) and for the purpose of section 2 (d) of Public Law 38, 81st Congress, as amended by Public Law 115, 83d Congress, the area affected by the major disaster occasioned by drought determined by the President on July 1,

1953, pursuant to Public Law 875, 81st Congress, is further delineation by the deletion of the following counties:

ARKANSAS

| | |
|------------|-----------|
| Arkansas | Jefferson |
| Chicot | Lee |
| Clark | Lincoln |
| Dallas | Lonoke |
| Desha | Monroe |
| Drew | Phillips |
| Grant | Prairie |
| Hot Spring | |

Done this 18th day of August 1953.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7404; Filed, Aug. 20, 1953; 8:50 a. m.]

KANSAS

DISASTER ASSISTANCE; DELINEATION AND
CERTIFICATION OF COUNTIES CONTAINED
IN DROUGHT AREA

Pursuant to the authority delegated to me by the Administrator of the Federal Civilian Defense Administration (18 F. R. 4609) and for the purposes of section 2 (d) of Public Law 38, 81st Congress, as amended by Public Law 115, 83d Congress, the area affected by the major disaster occasioned by drought determined by the President on July 1, 1953, pursuant to Public Law 875, 81st Congress, is further delineated by the addition or deletion of certain counties as set forth below:

KANSAS

Additions

Cherokee
Crawford
Bourbon
Miami

Linn
Johnson
Wyandotte

Deletions

Decatur
Norton
Phillips
Smith
Jewell
Mitchell
Osborne
Rooks
Graham
Trego
Ellis
Russell
Lincoln
Ottawa
Saline
Ellsworth
Barton
Rush
Pawnee
Stafford
Rice
Reno
McPherson

Harvey
Edwards
Pratt
Kingman
Sedgwick
Butler
Barber
Harper
Sumner
Cowley
Chautauqua
Dickinson
Marion
Morris
Chase
Lyon
Greenwood
Elk
Osage
Coffey
Woodson
Wilson
Montgomery

Done this 18th day of August 1953.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7405; Filed, Aug. 20, 1953;
8:50 a. m.]

OKLAHOMA

DISASTER ASSISTANCE; DELINEATION AND
CERTIFICATION OF COUNTIES CONTAINED
IN DROUGHT AREA

Pursuant to the authority delegated to me by the Administrator of the Federal Civilian Defense Administration (18 F. R. 4609) and for the purposes of section 2 (d) of Public Law 38, 81st Congress, as amended by Public Law 115, 83d Congress, the following additional counties are determined to be in the area affected by the major disaster occasioned by drought determined by the President on June 26, 1953, pursuant to Public Law 875, 81st Congress:

OKLAHOMA

Adair
Delaware
Ottawa

Done this 18th day of August 1953.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7406; Filed, Aug. 20, 1953;
8:50 a. m.]

OKLAHOMA

DISASTER ASSISTANCE; DELINEATION OF
DROUGHT AREA

Pursuant to the authority delegated to me by the Administrator of the Federal Civilian Defense Administration (18 F. R. 4609) and for the purposes of section 2 (d) of Public Law 38, 81st Congress, as amended by Public Law 115, 83d Congress, the area affected by the major disaster occasioned by drought

determined by the President on June 26, 1953, pursuant to Public Law 875, 81st Congress, is further delineated by the deletion of the following counties:

OKLAHOMA

Cleveland
Garfield
Grant
Kay

Logan
Major
Noble
Oklahoma

Done this 18th day of August 1953.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7407; Filed, Aug. 20, 1953;
8:50 a. m.]

TEXAS

DISASTER ASSISTANCE; DELINEATION AND CER-
TIFICATION OF COUNTIES CONTAINED IN
DROUGHT AREA

Pursuant to the authority delegated to me by the Administrator of the Federal Civilian Defense Administration (18 F. R. 4609) and for the purposes of section 2 (d) of Public Law 38, 81st Congress, as amended by Public Law 115, 83d Congress, the following additional counties are determined to be in the area affected by the major disaster occasioned by drought determined by the President on June 26, 1953, pursuant to Public Law 875, 81st Congress:

TEXAS

Aransas
Bee
Bosque
Cooke
Comal
Coryell

Denton
Johnson
Karnes
San Patricio
Tarrant
Wilson

Done this 18th day of August 1953.

[SEAL] E. T. BENSON,
Secretary of Agriculture.

[F. R. Doc. 53-7408; Filed, Aug. 20, 1953;
8:51 a. m.]

FEDERAL POWER COMMISSION

[Docket No. G-1429]

PACIFIC NORTHWEST PIPELINE CORP.

NOTICE OF SUPPLEMENTAL APPLICATION

AUGUST 17, 1953.

Take notice that Pacific Northwest Pipeline Corporation (Applicant), a Delaware Corporation, 774 M & M Building, Houston, Texas, filed on August 13, 1953, a supplement to its third amended application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain transmission pipeline facilities hereinafter described.

Applicant proposes by the supplement to include: (1) Additional supplies of natural gas from the Big Piney Field, Sublette County, Wyoming; (2) new supplies of natural gas from the Piceance Creek Field, Rio Blanco County, Colorado and in the Tip Top Field, Sublette County, Wyoming; (3) extension and expansion of the proposed Big Piney lateral line; (4) new supply lateral lines to, and a gathering system dehydration plant and booster station in the Piceance Creek

and Tip Top Fields; and (5) elimination of 23,300 horsepower main line compression south of the point where the Big Piney lateral connects with Applicant's proposed main transmission line.

The estimated cost of the proposed facilities covered by the application, as supplemented, is \$185,000,000, including \$2,000,000 as working capital. The proposed financing includes the issuance of bonds, preferred stock, and common stock.

Protests or answers may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.9 (g) or 1.10) on or before the 31st day of August 1953. The application is on file with the Commission for public inspection. The public hearing in this proceeding is now in session in the Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 53-7375; Filed, Aug. 20, 1953;
8:45 a. m.]

[Docket No. E-6593]

EL PASO ELECTRIC CO.

NOTICE OF ORDER AUTHORIZING ISSUANCE OF
SHORT-TERM PROMISSORY NOTES

AUGUST 17, 1953.

Notice is hereby given that on August 14, 1953, the Federal Power Commission issued its order adopted August 14, 1953, authorizing issuance of short-term promissory notes in the above-entitled matter.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 53-7376; Filed, Aug. 20, 1953;
8:46 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. 6111]

TRANSPORTES AEREOS NACIONALES, S. A.

NOTICE OF HEARING

Notice is hereby given pursuant to the Civil Aeronautics Act of 1926, as amended, particularly section 402 of the act, that a hearing in the above-entitled proceeding is assigned to be held on September 8, 1953, at 10:00 a. m., e. d. s. t., in Room 5040, Commerce Building, Fourteenth Street and Constitution Avenue NW., Washington, D. C., before Examiner Joseph L. Fitzmaurice.

Without limiting the scope of the issues presented in this proceeding, particular attention will be directed to the following matters:

1. Is the extension or renewal of Transportes Aereos Nacionales, S. A. foreign air carrier permit in the public interest?

2. Is Transportes Aereos Nacionales, S. A. fit, willing and able properly to perform such air transportation and to conform to the provisions of the Act and the rules, regulations and requirements of the Board thereunder?

For further details of the service proposed, interested parties are referred to

the Examiner's prehearing conference report, the Board's orders, the applications and other pleadings which are on file with the Civil Aeronautics Board.

Notice is further given that any person other than parties of record desiring to be heard in support or opposition to questions involved in this proceeding must file with the Board on or before September 8, 1953, a statement setting forth the matters of fact or law which he desires to controvert. Any person filing such a statement may appear at the hearing in accordance with § 302.14 of the Board's Procedural Regulations under Title IV of the Civil Aeronautics Act as amended.

Dated at Washington, D. C., this 18th day of August 1953.

[SEAL] THOMAS L. WRENN,
Acting Chief Examiner

[F R. Doc. 53-7395; Filed, Aug. 20, 1953;
8:48 a. m.]

[Docket No. 4897]

CUBA AEROPOSTAL, S. A., HAVANA-MIAMI
ROUTE

NOTICE OF HEARING

In the matter of the application of Cuba Aeropostal, S. A., for a foreign air carrier permit authorizing foreign air transportation of mail and property between Havana, Cuba, and Miami, Florida.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, that hearing in the above-entitled proceeding is assigned to be held on September 14, 1953, at 10:00 a. m. (local time) in room E-210, Temporary Building No. 5, Sixteenth Street and Constitution Avenue NW., Washington, D. C., before Examiner Walter W. Bryan.

Dated at Washington, D. C., August 18, 1953.

[SEAL] THOMAS L. WRENN,
Acting Chief Examiner

[F R. Doc. 53-7396; Filed, Aug. 20, 1953;
8:48 a. m.]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

RELIEF FROM EXCESS PROFITS TAX BECAUSE OF AN INADEQUATE EXCESS PROFITS CREDIT

ALLOWANCE DURING FISCAL YEAR ENDED JUNE 30, 1953

Subchapter E of Chapter 2 of the Internal Revenue Code imposes an excess profits tax on corporations for taxable years beginning after December 31, 1939. Under the provisions of this subchapter excess profits are measured by comparing the earnings for the current taxable year with a statutory excess profits credit.

Section 722 of Subchapter E reflects the recognition by Congress of the desirability and necessity of granting relief in meritorious cases to corporations which bear an excessive burden because of an inadequate excess profits credit. This section provides for the recomputation of excess profits tax on the basis of a reconstructed excess profits credit.

As required by section 722 (g) the following list, containing the cases arranged alphabetically by internal revenue districts, shows the name and address of each corporation to which relief has been allowed, business, taxable years, involved, excess profits credit before allowance of relief, increase in excess profits credit claimed, increase in excess profits credit allowed, decrease in excess profits tax, and increase in income tax. Allowances pursuant to decisions entered by The Tax Court of the United States have been made in fifty-three docketed cases. These are included in the list with appropriate notations. There are included as a supplemental to this list three cases in which relief was allowed by the Commissioner during the fiscal year ended June 30, 1952. These cases were not included in the list of allowance made during the fiscal year 1952 previously published.

In order to determine the relief granted and the relevant data required to be published, intermediate computations of the excess profits tax and the income tax showing the amounts of taxes which would have been due without the benefits of section 722 were made. Comparison of the pertinent items and figures appearing in the application for relief and the tax computations after allowance of relief with those appearing in the intermediate tax computations developed the required data.

Explanations of certain of the items, as displayed in their respective column headings of the list, and the data evolved, follows:

Business in Which Engaged, Column 2. The business in which taxpayer is engaged is that reported in the income tax return of the corporation for the taxable year or years involved, therefore, it does not necessarily correspond with the business during the base period. In those instances where the return for the year involved failed to disclose the nature of the business, information from other sources was utilized. Moreover, since the nature of business shown usually represents a general description of the predominant business activity, it does not necessarily represent or reflect the business activity with respect to which an inadequate excess profits credit was established.

Excess Profits Credit Before Allowance of Relief, Column 4. The excess profits credit before allowance of relief is the credit originally claimed by the taxpayer, as corrected, whether based on income or capital.

Increase in the Amount of Excess Profits Credit Claimed by Taxpayer, Column 5. The increase in the amount of excess profits credit claimed by taxpayer is the excess of the credit based on the constructive income claimed by the taxpayer over the credit before allowance of relief shown in column 4.

Increase in the Amount of Excess Profits Credit Allowed, Column 6. The increase in the amount of excess profits credit allowed is the excess of the recomputed credit based on constructive income finally allowed over the credit before allowance of relief shown in column 4.

Gross Reduction in the Excess Profits Tax, Column 7, Gross Income in the In-

come Tax, Column 8. The gross reduction in the excess profits tax and the gross increase in the income tax resulting from the operation of section 722 are the difference between the gross taxes which would have been due after relief has been granted. The gross excess profits tax is the tax due prior to the deferment under section 710 (a) (5) the foreign tax credit under section 729, the credit for debt retirement under section 783, the ten percent credit under section 784, and the adjustment under section 734. The gross income tax is the tax prior to the foreign tax credit under section 131.

The changes in the income and excess profits taxes shown reflect the effect of the increase attributable to section 722 in the unused excess profits credit carried forward from prior taxable years as well as the effect of the increase in unused excess profits credit carried back from subsequent taxable years to the extent that claims with respect to unused credit carry-overs and carry-backs determined under section 722 were allowed within the same fiscal year.

While the decrease in excess profits tax is directly related to the increase in excess profits credit allowed, a number of factors serve to invalidate a comparison of the relationship of these two items applicable to a corporation for different taxable years or to different corporations for the same taxable year. Among the most important factors affecting this comparison are (1) increase in excess profits tax rates, (2) changes in ratio structure from a graduated to a flat rate system, (3) effect of unused excess profits credits of prior and subsequent years attributable to section 722, (4) variations of provisions applicable to fiscal years, (5) limitation of excess profits tax to the amount by which 80 percent of net income exceeds the income tax, applicable to certain taxable years, and (6) relation of excess profits before the application of section 722 to the increase in excess profits credit allowed.

For taxable years beginning after December 31, 1940, a portion of the amount by which the excess profits tax is reduced by reason of the application of section 722 is offset by an increase in income tax. This offset arises from the provisions which permit the deduction of the income subject to excess profits tax (or excess profits tax in certain taxable years) in arriving at income subject to income tax.

Lists containing the cases in which relief has been allowed for prior fiscal years have been published in the various issues of the FEDERAL REGISTER as follows:

| Fiscal years ended | Volume | No. | Date |
|--------------------|--------|-----|----------------|
| June 30, 1912..... | 9 | 194 | Sept. 23, 1944 |
| June 30, 1913..... | 9 | 194 | Sept. 23, 1944 |
| June 30, 1914..... | 9 | 210 | Nov. 2, 1944 |
| June 30, 1915..... | 10 | 224 | Nov. 15, 1945 |
| June 30, 1916..... | 11 | 193 | Oct. 8, 1946 |
| June 30, 1917..... | 12 | 167 | Oct. 8, 1947 |
| June 30, 1918..... | 13 | 206 | Oct. 21, 1949 |
| June 30, 1919..... | 14 | 201 | Oct. 15, 1949 |
| June 30, 1920..... | 15 | 295 | Oct. 21, 1950 |
| June 30, 1931..... | 16 | 211 | Oct. 30, 1951 |
| June 30, 1932..... | 17 | 176 | Sept. 6, 1952 |

T. COLEMAN ANDREWS,
Commissioner of Internal Revenue.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE
FISCAL YEAR ENDED JUNE 30, 1953

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profit credit before allowance of relief | Increase in the amount of excess profit credit claimed by taxpayer | Increase in the amount of excess profit credit allowed | Gross reduction in the excess profits (which, by tax resulting from the operation of section 722 | Gross increase in the income (or loss) resulting from the operation of section 722 |
|---|---|-------------------------|---|--|--|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| ALBANY | | | | | | | |
| The Albany Frosted Foods Inc., Colonie and Montgomery Sts., Albany, N. Y. | Wholesale distribution of frozen foods.... | 6-30-1945 | \$3,154.51 | \$27,075.19 | \$1,757.23 | \$1,074.07 | \$1,143.72 |
| Farrand Optical Co., Inc., 4401 Bronx Blvd., New York, N. Y. | Manufacturers of precision optical instruments. | 6-30-1946 | 10,441.16 | 22,808.81 | None | 1,247.83 | 354.65 |
| | | 9-30-1942 | 15,570.63 | 137,271.67 | 13,129.02 | 17,423.51 | 7,645.04 |
| | | 9-30-1943 | 20,131.43 | 533,612.04 | 9,833.60 | 11,550.16 | 7,642.20 |
| | | 9-30-1945 | 18,431.15 | 677,100.35 | 11,623.85 | 23,030.13 | 9,717.65 |
| Hodge & Hammond Inc., 1162 Grinnell Pl., Bronx, N. Y. | Sales and rental of construction equipment. | 6-30-1941 | 29,422.12 | 36,275.11 | 12,615.03 | 3,223.63 | None |
| | | 6-30-1942 | 29,475.25 | 7,672.03 | 10,850.75 | 5,431.15 | 1,632.05 |
| | | 6-30-1943 | 30,677.70 | 31,000.42 | 6,357.24 | 16,521.30 | 9,918.33 |
| Victor Steel Products Corp., 1175 Leggett Ave., New York, N. Y. | Iron and steel products..... | 12-31-1941 | 6,119.05 | 50,622.43 | 10,637.62 | 4,015.00 | 1,214.64 |
| | | 12-31-1942 | 7,111.19 | 50,225.19 | 9,245.31 | 8,411.63 | 2,562.65 |
| | | 12-31-1943 | 7,652.22 | 49,947.16 | 9,075.23 | 5,513.81 | 1,624.15 |
| | | 12-31-1944 | 8,250.48 | 49,615.03 | 8,037.62 | 8,251.79 | 2,567.15 |
| ATLANTA | | | | | | | |
| Atlantic Cotton Mills, Oak Haven Ave., Macon, Ga. | Cotton yarn manufacturer..... | 12-31-1943 | 34,210.02 | 19,767.73 | 19,767.73 | 3,327.85 | None |
| Habersham Mills, Habersham, Ga. | Manufacture of cotton yarns..... | 12-31-1943 | 71,670.43 | 54,604.01 | 6,037.13 | 6,253.42 | 2,704.55 |
| | | 12-31-1944 | 73,315.03 | 53,155.74 | 5,633.63 | 5,539.21 | 2,273.55 |
| | | 12-31-1945 | 75,953.27 | 53,222.19 | 3,604.29 | 3,010.80 | 1,267.70 |
| AUGUSTA | | | | | | | |
| Central Maine Power Co. (formerly Cumberland County Power & Light Co.), care Robert J. Harley, 9 Green St., Augusta, Maine. | Public utility..... | 12-31-1941 | 1,160,427.03 | 575,622.71 | 62,314.43 | 52,683.15 | 16,141.73 |
| | | 1-1-1942 to 11-30-1942 | 1,160,427.03 | 575,622.71 | 65,567.00 | 65,943.55 | 20,677.43 |
| AUSTIN | | | | | | | |
| East Texas Theaters, Inc., Jefferson Theater Bldg., Beaumont, Tex. | Motion picture theaters..... | 12-31-1941 | 104,822.44 | 83,829.54 | 7,441.79 | 5,621.43 | 1,827.65 |
| | | 12-31-1942 | 119,619.43 | 85,444.41 | 3,433.42 | 3,122.43 | 1,837.77 |
| | | 12-31-1943 | 119,619.43 | 87,123.15 | 3,479.42 | 3,122.43 | 1,837.77 |
| | | 12-31-1944 | 119,619.43 | 87,123.15 | 3,161.85 | 3,603.76 | 1,234.65 |
| | | 12-31-1945 | 119,619.43 | 83,614.54 | 3,160.95 | 3,602.81 | 1,234.24 |
| Jefferson Amusement Co., Jefferson Theater Bldg., Beaumont, Tex. | do..... | 12-31-1942 | 225,000.67 | 73,433.83 | 16,474.80 | 43,370.43 | 19,273.73 |
| Lockhart Creamery, Lockhart, Tex. | Creamery, ice cream and other dairy products. | 12-31-1942 | 23,752.45 | 142,731.01 | 17,633.67 | 15,229.76 | 6,910.54 |
| | | 12-31-1943 | 23,823.72 | 142,731.01 | 17,633.67 | 15,229.76 | 7,873.50 |
| | | 12-31-1944 | 23,122.43 | 142,731.01 | 17,633.67 | 16,151.41 | 7,033.77 |
| | | 12-31-1945 | 23,122.43 | 142,731.01 | 17,633.67 | 16,151.42 | 7,033.73 |
| Southland Industries Inc., P. O. Box 2641, San Antonio, Tex. | Radio broadcasting..... | 7-31-1941 | 151,610.04 | 68,210.62 | 10,574.31 | 3,172.29 | 1,110.91 |
| | | 7-31-1942 | 151,631.19 | 68,637.45 | 9,453.76 | 5,621.62 | 2,971.54 |
| | | 7-31-1943 | 151,631.19 | 68,645.55 | 9,453.76 | 8,477.83 | 5,313.23 |
| | | 7-31-1944 | 151,631.19 | 68,638.12 | 9,453.76 | 8,741.65 | 5,315.45 |
| | | 7-31-1945 | 151,644.57 | 68,188.83 | 8,245.23 | 7,623.12 | 4,715.14 |
| | | 7-31-1945 | 151,672.04 | 161,312.43 | 9,417.01 | 3,750.64 | 2,220.23 |
| BALTIMORE | | | | | | | |
| Royal Crown Bottling Co. of Baltimore, Inc., 423 E. Preston St., Baltimore, Md. | Manufacturer of nonalcoholic carbonated beverages. | 12-31-1944 | 20,532.03 | None | None | 4,621.97 | 2,752.03 |
| BIRMINGHAM | | | | | | | |
| Connors Steel Co., P. O. Box 952, Birmingham, Ala. | Steel products..... | 12-31-1942 | 78,915.79 | 160,423.63 | 15,802.71 | 11,611.74 | 4,907.44 |
| | | 12-31-1944 | 84,625.13 | 91,429.24 | 9,837.37 | 23,894.67 | 15,324.59 |
| | | 12-31-1945 | 81,910.49 | 97,455.67 | 12,813.19 | 12,763.61 | 5,573.60 |
| The Dallas Manufacturing Co., Huntsville, Ala. | Cotton textile manufacturing..... | 9-30-1941 | 151,550.24 | 124,274.22 | 8,719.76 | 6,312.23 | None |
| | | 10-1-1941 to 11-30-1941 | 121,013.49 | 229,852.65 | 45,653.51 | 4,534.67 | 1,421.35 |
| | | 11-30-1942 | 121,024.27 | 229,319.87 | 49,475.73 | 25,704.42 | 13,640.05 |
| | | 11-30-1943 | 121,024.27 | 229,653.83 | 31,112.74 | 29,661.59 | 12,445.19 |
| | | 11-30-1944 | 121,024.27 | 219,325.12 | 29,159.63 | 19,370.41 | 8,122.09 |
| | | 11-30-1945 | 121,024.27 | 222,423.59 | 12,651.35 | 11,652.39 | 5,032.24 |
| Mobile Chero-Cola Bottling Co., Inc., 150 S. Royal St., Mobile, Ala. | Soft drink manufacture..... | 12-31-1941 | 3,191.00 | 21,684.01 | 2,213.01 | 832.11 | 153.15 |
| White Dairy Co., Inc., 621 S. 27th St., Birmingham, Ala. | Milk distributor..... | 12-31-1942 | 3,013.00 | 21,513.01 | 2,213.01 | 2,114.62 | 634.29 |
| | | 12-31-1943 | 6,035.24 | 9,352.01 | 2,432.25 | 2,224.63 | 670.22 |
| BOSTON | | | | | | | |
| The Aspinook Corp., (formerly Arnold Print Works, Inc.), Jewett City, Conn. | Finishing of textile fabrics..... | 7-7-1942 to 6-30-1943 | 45,473.22 | 441,324.03 | 325,610.78 | 217,160.11 | 135,915.52 |
| | | 6-30-1944 | 60,741.03 | 453,049.87 | 319,233.62 | 216,633.59 | 135,556.95 |
| | | 6-30-1945 | 75,073.45 | 419,831.57 | 234,056.52 | 223,216.13 | 125,419.75 |
| Brewster Hat Co., Inc., care Merrimack Hat Corp., Amesbury, Mass. | Wholesale millinery..... | 12-31-1943 | 6,623.82 | 42,659.63 | 4,833.18 | 4,622.86 | 1,256.82 |
| | | 12-31-1944 | 6,623.82 | 42,659.63 | 4,833.18 | 4,622.62 | 1,624.89 |
| | | 12-31-1945 | 6,623.82 | 42,659.63 | 4,833.18 | 4,622.62 | 1,624.89 |
| A. S. Campbell Co., Inc., 161 Prescott St., E. Boston, Mass. | Manufacturers of automobile accessories and metal stampings. | 12-31-1941 | 112,637.69 | 167,741.49 | 17,319.24 | 6,622.70 | 2,147.60 |
| | | 12-31-1942 | 115,633.78 | 167,741.49 | 17,319.24 | 16,227.35 | 6,622.25 |
| | | 12-31-1943 | 114,233.67 | 167,741.49 | 17,319.24 | 23,455.11 | 12,601.73 |
| | | 12-31-1944 | 114,233.67 | 167,741.49 | 17,319.24 | 17,453.89 | 11,654.13 |
| | | 12-31-1945 | 42,422.48 | 81,233.87 | 47,577.41 | 22,634.95 | 7,153.84 |
| The Colonial Network, Inc., 21 Brookline Ave., Boston, Mass. | Radio broadcasting and services..... | 12-31-1942 | 42,422.48 | 81,233.87 | 47,577.41 | 22,634.95 | 16,121.70 |
| Draper Bros. Co., 23 Draper Lane, Canton, Mass. | Manufacture of knitted and woven goods. | 12-31-1941 | 153,656.72 | 225,823.23 | 24,623.23 | 15,457.85 | 4,701.94 |
| | | 12-31-1942 | 201,832.34 | 215,673.43 | 7,167.65 | 6,477.60 | 2,879.04 |
| | | 12-31-1943 | 201,832.34 | 215,673.43 | 7,167.65 | 7,232.29 | 3,609.20 |
| | | 12-31-1944 | 201,832.34 | 215,673.43 | 7,167.65 | 6,879.73 | 2,879.07 |
| | | 12-31-1945 | 201,832.34 | 215,673.43 | 7,167.65 | 6,879.73 | 2,879.07 |
| Eastern Racing Association, Inc., Suffolk Downs, East Boston, Mass. | Horse racing meetings..... | 9-31-1943 | 317,220.42 | 31,622.25 | 8,654.65 | 20,147.65 | 8,654.65 |
| | | 9-31-1944 | 317,220.42 | 31,622.25 | 22,286.62 | 29,421.67 | 8,654.65 |
| | | 9-31-1945 | 317,220.42 | 31,622.25 | 22,286.62 | 8,654.65 | 8,654.65 |
| | | 9-31-1945 | 317,220.42 | 31,622.25 | 14,221.52 | 4,221.52 | 4,221.52 |
| Ironwood Mines Corp., 75 Federal St., Boston, Mass. | Selling and leasing real estate and the natural products thereof. | 12-31-1940 | 67,222.09 | 163,317.00 | 15,216.76 | 4,032.21 | None |
| | | 12-31-1941 | 67,222.09 | 163,317.00 | 45,607.91 | 21,513.25 | 6,607.73 |
| | | 12-31-1942 | 67,222.09 | 163,317.00 | 45,607.91 | 41,047.12 | 18,642.17 |
| | | 12-31-1943 | 67,222.09 | 163,317.00 | 45,607.91 | 41,047.11 | 18,642.17 |
| | | 12-31-1944 | 67,222.09 | 163,317.00 | 45,607.91 | 24,168.74 | 11,873.13 |
| | | 12-31-1945 | 67,222.09 | 163,317.00 | 45,607.91 | 15,424.67 | 6,624.07 |

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (subcl. E) tax resulting from the operation of section 722 | Gross increase in the income (cl. 1) tax resulting from the operation of section 722 |
|--|--|------------------------|--|---|---|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| BOSTON—continued | | | | | | | |
| Massasoit Greyhound Association, Inc., 25 Huntington Ave., Boston, Mass. | Greyhound racing..... | 5-31-1941 | \$6,184.05 | \$112,565.05 | \$28,711.80 | \$15,201.29 | None |
| | | 5-31-1942 | 6,542.16 | 112,207.84 | 36,014.85 | 17,163.83 | \$5,322.31 |
| | | 5-31-1943 | 10,447.00 | 32,109.11 | 32,109.11 | 14,603.70 | 5,163.99 |
| | | 5-31-1944 | 9,032.35 | 33,524.66 | 33,524.66 | 51,573.18 | 29,727.13 |
| Packard Mills, Inc., Webster, Mass. | Manufacture of woollens..... | 5-31-1945 | 12,632.23 | 29,924.78 | 23,924.78 | 29,021.33 | 17,311.13 |
| | | 12-31-1941 | 123,261.85 | 332,488.15 | 37,938.15 | 25,600.95 | 7,936.30 |
| | | 12-31-1942 | 160,327.30 | 300,422.70 | 29,672.70 | 14,010.05 | 11,869.03 |
| Polaroid Corp., 211 Massachusetts Ave., Cambridge, Mass. | Manufacturer of polaroid products..... | 12-31-1942 | 76,041.81 | 2,789,197.67 | 131,059.19 | 161,435.89 | 71,749.27 |
| | | 12-31-1943 | 98,858.87 | 2,739,350.61 | 110,241.13 | 143,393.30 | 63,739.37 |
| Rice Barton Corp., 65 Taintor St., Worcester, Mass. | Manufacture of paper machinery..... | 12-31-1940 | 95,437.67 | 132,035.41 | 22,813.61 | 7,353.11 | None |
| | | 12-31-1941 | 120,888.51 | 133,005.83 | 30,161.40 | 16,588.82 | 6,142.48 |
| BROOKLYN | | | | | | | |
| American Chicle Co., 30-30 Thompson Ave., Long Island City, N. Y. | Manufacturing and selling chewing gum..... | 12-31-1941 | 4,534,180.22 | 1,278,771.83 | 129,819.78 | 72,401.87 | 22,472.48 |
| | | 12-31-1942 | 4,534,180.22 | 1,278,930.68 | 129,819.78 | 103,737.81 | 48,327.91 |
| | | 12-31-1943 | 4,547,356.33 | 1,270,449.00 | 107,643.62 | 182,962.83 | 81,310.82 |
| | | 12-31-1944 | 4,547,356.33 | 1,270,449.00 | 107,643.62 | 103,416.54 | 80,174.95 |
| Volckening Inc., 8412 3d Ave., Brooklyn 9, N. Y. | Manufacturer—brushes..... | 12-31-1944 | 13,657.02 | 2,331.95 | 2,331.95 | 2,039.51 | 829.12 |
| | | 12-31-1945 | 13,657.02 | 2,331.95 | 2,331.95 | 2,215.36 | 913.63 |
| Walter Motor Truck Co., Inc., 1001 Irving Ave., Brooklyn, N. Y. | Manufacturers of motor trucks..... | 6-30-1945 | 149,137.89 | 121,132.21 | 10,243.61 | 9,731.43 | 4,097.45 |
| BUFFALO | | | | | | | |
| Buffalo 20th Century, Inc., 16 E. Mohawk St., Buffalo, N. Y. | Theater..... | 6-30-1946 | 4,203.78 | 114,546.22 | 13,846.22 | 7,431.02 | 3,480.40 |
| Dymac, Inc., 2331 Main St., Buffalo, N. Y. | Radio distributor..... | 8-1-1941 to 5-31-1942 | 2,862.65 | 4,262.35 | 1,887.35 | 374.46 | 86.12 |
| | | 5-31-1943 | 2,902.34 | 4,222.66 | 1,847.66 | 1,806.03 | 542.10 |
| Fanny Farmer Candy Shops, Inc., 7 Griffith St., Rochester, N. Y. | Manufacture and retail sales of confections..... | 12-31-1941 | 1,224,933.44 | 90,866.34 | 65,407.20 | 39,214.32 | 12,163.74 |
| | | 12-31-1942 | 1,224,641.27 | 190,206.93 | 65,407.20 | 58,866.49 | 28,162.85 |
| | | 12-31-1943 | 1,224,133.12 | 390,583.96 | 65,407.20 | 58,866.49 | 28,162.85 |
| | | 12-31-1944 | 1,224,042.40 | 296,032.48 | 65,407.20 | 62,130.84 | 28,162.85 |
| CAMDEN | | | | | | | |
| Garden State Racing Association, P. O. Box 311, Camden, N. J. | Race track..... | 9-30-1942 | 61,964.11 | 354,278.19 | 321,239.20 | 214,062.37 | 81,617.21 |
| | | 9-30-1943 | 100,467.50 | 327,105.65 | 294,060.67 | 216,080.29 | 128,614.13 |
| | | 9-30-1944 | 110,968.95 | 316,694.10 | 233,565.11 | 43,295.60 | 36,373.62 |
| | | 9-30-1946 | 204,223.00 | 223,350.06 | 190,311.07 | 30,160.76 | 19,277.61 |
| CHICAGO | | | | | | | |
| Advertising Publications, Inc., 200 E. Illinois St., Chicago, Ill. | Publishing magazines..... | 12-31-1943 | 31,929.33 | 26,373.70 | 6,378.83 | 21,241.57 | 12,473.23 |
| | | 12-31-1944 | 32,336.95 | 26,174.08 | 6,179.21 | 5,870.25 | 3,271.09 |
| Arlington Park Jockey Club, Inc., 141 W Jackson Blvd., Chicago, Ill. | Amusement, recreation and related services other than motion pictures..... | 4-30-1942 | 101,006.84 | 374,459.13 | 22,403.16 | 22,092.33 | 6,848.63 |
| | | 4-30-1944 | 114,910.16 | 360,555.81 | 8,589.84 | 18,311.52 | 7,991.67 |
| Geo. J. Ball, Inc., West Chicago, Ill. | Growing cut flowers for wholesale market and wholesale seed merchants..... | 9-30-1944 | 40,653.02 | 8,258.63 | 1,075.83 | 1,008.52 | 465.63 |
| | | 9-30-1945 | 40,653.02 | 8,258.63 | 1,075.83 | 1,022.04 | 430.39 |
| Barber-Colman Co., 1300 Rock St., Rockford, Ill. | Manufacture of small tools, machine tools, textile machinery, etc. | 12-31-1940 | 523,508.41 | 722,967.69 | 14,878.44 | 6,695.30 | None |
| | | 12-31-1941 | 681,626.32 | 814,623.68 | 19,397.63 | 11,638.61 | 3,697.97 |
| Bluebird Coach Lines, Inc., 4752 S. Joliet Ave., Lyons, Ill. | Bus transportation..... | 6-30-1943 | 13,600.93 | 44,089.62 | 9,199.07 | 14,993.50 | 7,295.74 |
| | | 6-30-1944 | 13,600.93 | 52,781.20 | 9,199.07 | 8,507.88 | 3,022.39 |
| | | 6-30-1946 | 13,600.93 | 20,215.20 | 9,199.07 | 3,623.91 | 2,284.53 |
| Borg-Warner Corp., 310 S. Michigan Ave., Chicago, Ill. | Manufacturing..... | 12-31-1940 | 5,607,014.46 | 1,094,329.26 | 143,335.54 | *71,667.77 | None |
| | | 12-31-1941 | 6,937,064.72 | 1,048,336.12 | 277,535.28 | 169,551.16 | 51,639.89 |
| Caspers Tin Plate Co., 4100 W. 42d Pl., Chicago, Ill. | Lithography of sheet metal..... | 12-31-1940 | 73,160.73 | 78,242.48 | 28,299.27 | 8,169.91 | None |
| | | 12-31-1941 | 89,285.78 | 65,474.11 | 23,811.67 | 20,432.11 | 6,333.90 |
| | | 12-31-1942 | 88,487.97 | 66,271.02 | 41,662.03 | 37,495.83 | 10,604.81 |
| | | 12-31-1943 | 88,487.97 | 176,262.69 | 41,662.03 | 37,495.83 | 10,604.82 |
| | | 12-31-1944 | 88,487.97 | 176,262.69 | 41,662.03 | 39,578.92 | 10,604.82 |
| | | 12-31-1945 | 88,487.97 | 176,262.69 | 41,662.03 | 7,651.20 | 1,727.89 |
| Chicago Macaroni Co., 2148 Canalport Ave., Chicago 8, Ill. | Wholesale grocers..... | 12-31-1940 | 133,333.31 | 175,766.19 | 21,046.86 | 7,696.01 | None |
| | | 12-31-1941 | 157,719.39 | 161,350.11 | 41,028.28 | 20,614.14 | 3,813.23 |
| Dearborn Stove Co., 5830 N. Pulaski Rd., Chicago 30, Ill. | Manufacturers of gas heaters, machine parts, etc. | 12-31-1943 | 8,487.36 | 82,442.79 | 7,661.27 | 8,830.03 | 2,674.95 |
| | | 12-31-1944 | 9,486.69 | 81,840.73 | 7,059.21 | 4,395.68 | 2,791.60 |
| Doall Midwest Co., 4650 W. Fullerton Ave., Chicago, Ill. | Distributors of machine tools, accessories and supplies..... | 5-22-1942 to 4-30-1943 | 97.67 | 11,107.68 | 4,092.33 | 3,462.71 | 1,031.89 |
| | | 4-30-1944 | 999.17 | 10,206.08 | 3,180.83 | 2,915.33 | 859.82 |
| Duro Metal Products Co., 2649 N. Kildare Ave., Chicago, Ill. | Manufacturer of mechanics' hand tools and machine tools..... | 12-31-1940 | 242,784.83 | 181,716.12 | 13,700.57 | 4,110.20 | None |
| | | 12-31-1941 | 295,016.23 | 1,198,483.77 | 17,771.27 | 10,662.76 | 3,305.45 |
| | | 12-31-1942 | 295,016.24 | 1,198,483.76 | 17,771.26 | 16,994.14 | 7,103.60 |
| | | 12-31-1943 | 295,016.24 | 299,534.75 | 17,771.26 | 16,994.13 | 7,103.60 |
| | | 12-31-1944 | 295,016.21 | 299,534.75 | 17,771.26 | 16,882.70 | 7,103.60 |
| | | 12-31-1945 | 295,016.24 | 299,534.75 | 17,771.26 | 16,882.70 | 7,103.60 |
| Felt Products Manufacturing Co., 1504 Carroll Ave., Chicago, Ill. | Manufacturers of gaskets, packings, etc. | 12-31-1941 | 18,046.42 | 91,281.06 | 3,831.08 | 2,671.62 | 812.29 |
| | | 12-31-1942 | 21,339.76 | 83,126.11 | 728.11 | 1,614.44 | 891.33 |
| Interstate Dispatch, Inc., 3636 S. Western Ave., Chicago, Ill. | Motor freight transportation..... | 12-31-1941 | 8,839.10 | 33,824.00 | 5,410.81 | 1,893.78 | 694.74 |
| | | 12-31-1942 | 8,289.10 | 34,374.09 | 5,960.00 | 5,364.81 | 1,669.41 |
| | | 12-31-1943 | 8,289.10 | 34,374.09 | 5,960.00 | 9,045.37 | 6,282.62 |
| | | 12-31-1944 | 8,289.10 | 34,374.09 | 5,960.00 | 5,662.80 | 1,721.23 |
| Montgomery Ward & Co., Inc., 619 W. Chicago Ave., Chicago, Ill. | General merchandising..... | 1-31-1941 | 25,445,325.00 | 1,025,642.07 | 470,237.74 | 235,118.89 | None |
| | | 1-31-1942 | 30,979,594.81 | 4,590,782.95 | 1,147,843.69 | 1,466,884.19 | 451,634.11 |
| | | 1-31-1943 | 30,978,874.75 | 5,395,853.61 | 4,280,290.62 | 1,162,266.96 | 612,118.65 |
| | | 1-31-1945 | 30,964,377.70 | 6,597,314.19 | 1,289,050.82 | 1,221,588.23 | 616,620.33 |
| | | 1-31-1946 | 30,968,952.68 | 6,594,264.20 | 1,287,257.41 | 1,119,032.29 | 471,171.60 |
| The Oleott-Franklin Co., Inc., 33 N. LaSalle St., Chicago, Ill. | Merchandising enterprises..... | 3-31-1945 | 100.00 | 16,166.68 | 5,030.00 | 1,293.44 | 368.40 |
| | | 3-31-1946 | 273.67 | 15,993.01 | 4,856.33 | 3,475.93 | 987.00 |
| Reliance Manufacturing Co., 212 W. Monroe St., Chicago, Ill. | Manufacturer of garments and parachutes..... | 12-31-1941 | 510,463.16 | 398,746.95 | 27,771.35 | 28,615.95 | 8,670.93 |
| Rival Packing Co., 4500 S. Tripp Ave., Chicago, Ill. | Manufacture of food products..... | 12-31-1940 | 225,114.19 | 139,784.99 | 5,542.90 | 1,940.04 | None |
| | | 12-31-1941 | 272,789.89 | 197,036.26 | 38,437.71 | 19,218.85 | 6,937.51 |
| | | 12-31-1942 | 273,453.75 | 196,372.40 | 37,773.85 | 33,990.40 | 16,169.61 |
| | | 12-31-1943 | 273,453.75 | 196,372.40 | 37,773.85 | 33,990.40 | 16,169.61 |
| | | 12-31-1944 | 273,453.75 | 196,372.40 | 37,773.85 | 71,770.32 | 30,210.93 |
| | | 12-31-1945 | 273,453.75 | 196,372.40 | 37,773.85 | 35,895.10 | 16,169.61 |

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (credit) resulting from the operation of section 722 | Gross increase in the income (loss) by tax resulting from the operation of section 722 |
|--|---|--------------------|--|---|---|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| CHICAGO—continued | | | | | | | |
| Sampsel Time Control, Inc., 600 N. Strong Ave., Spring Valley, Ill. | Manufacturer of electrical heating and fence controls. | 12-31-1943 | \$20,124.65 | \$279,679.59 | \$259,554.94 | \$759.60 | None |
| | | 12-31-1941 | 22,487.03 | 329,771.63 | 307,284.60 | 14,754.75 | 84,039.62 |
| | | 12-31-1942 | 22,487.03 | 329,771.63 | 307,284.60 | 45,642.47 | 21,579.01 |
| | | 12-31-1943 | 22,487.03 | 329,771.63 | 307,284.60 | 34,621.23 | 10,227.14 |
| Sears Roebuck & Co. (New York) 925 S. Homan Ave., Chicago, Ill. | Retail and mail order merchandising. | 1-31-1944 | 22,229,914.55 | 11,331,671.83 | 2,619,242.70 | 1,824,670.05 | 867,229.68 |
| | | 1-31-1945 | 22,229,914.55 | 11,331,671.83 | 2,619,242.70 | 1,917,311.67 | 877,229.68 |
| | | 1-31-1946 | 22,229,914.55 | 11,331,671.83 | 1,824,421.59 | 1,043,845.68 | 553,650.13 |
| Stephens-Adamson Manufacturing Co., Aurora, Ill. | Manufacturers of machinery. | 12-31-1943 | 91,222.62 | 418,227.25 | 15,473.63 | 5,822.55 | None |
| | | 12-31-1941 | 91,111.03 | 418,076.14 | 15,033.04 | 21,102.80 | 6,579.45 |
| Vascoloy-Ramet Corp., North Chicago, Ill. | Manufacturer of metal carbides, tools, drawing dies and blanks. | 8-31-1941 | 21,848.12 | 63,316.03 | 19,801.85 | 8,910.85 | None |
| | | 8-31-1942 | 21,142.89 | 63,622.22 | 19,257.11 | 18,455.67 | 6,457.31 |
| Walgreen Co. (Ohio), 4300 W. Peterson Ave., Chicago, Ill. | Retail drugs. | 9-29-1941 | 15,625.55 | 143,713.19 | 18,825.92 | 6,617.69 | None |
| | | 9-29-1942 | 20,833.62 | 254,714.85 | 29,169.13 | 17,855.42 | 7,311.17 |
| Walgreen Co. (South Carolina), 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1941 | 71,625.45 | 162,619.45 | 3,777.55 | 1,214.34 | None |
| | | 9-29-1942 | 71,625.45 | 162,619.45 | 12,088.22 | 7,863.61 | 2,815.24 |
| Walgreen Co. (Wisconsin), 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1941 | 169,777.35 | 1,076,223.75 | 15,452.60 | 4,477.65 | None |
| | | 9-29-1942 | 179,222.12 | 1,076,223.75 | 19,117.24 | 11,614.12 | 4,159.25 |
| Walgreen Co. of New York, Inc., 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1942 | 41,634.24 | 227,501.61 | 51,051.55 | 52,623.41 | 19,254.27 |
| Walgreen Drug Co. (Alabama), 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1941 | 6,118.16 | 67,914.24 | 9,287.01 | 1,633.61 | None |
| | | 9-29-1942 | 6,092.69 | 71,767.59 | 23,159.29 | 19,749.47 | 7,661.01 |
| Walgreen Drug Co. (Utah), 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1941 | 132,426.65 | 186,105.62 | 3,601.65 | 1,659.27 | None |
| | | 9-29-1942 | 132,620.16 | 204,620.62 | 29,127.49 | 12,627.82 | 4,628.47 |
| Walgreen Drug Co. of Texas, 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1942 | 6,433.69 | 61,673.72 | 16,453.89 | 8,531.45 | 2,865.01 |
| Walgreen Drug Stores Co. (Florida), 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1941 | 177,774.37 | 199,774.13 | 67,613.43 | 22,373.73 | None |
| | | 9-29-1942 | 217,147.77 | 116,227.69 | 8,633.33 | 52,638.67 | 13,772.79 |
| Walgreen Drug Stores, Inc. (Maryland), 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1941 | 179,625.27 | 423,175.32 | 19,227.33 | 8,563.35 | None |
| | | 9-29-1942 | 223,624.41 | 63,613.47 | 37,773.44 | 23,067.50 | 8,575.59 |
| Walgreen Louisiana Co., Inc., 4300 W. Peterson Ave., Chicago, Ill. | do. | 9-29-1941 | 113,763.69 | 113,763.69 | 19,227.33 | 6,272.10 | None |
| | | 9-29-1942 | 71,625.45 | 141,119.27 | 23,633.33 | 14,332.67 | 5,133.72 |
| Wilding Picture Productions, Inc., 1345 Argyle St., Chicago, Ill. | Commercial pictures. | 12-31-1941 | 10,529.73 | 173,163.12 | 4,173.67 | 11,245.22 | 3,759.73 |
| | | 12-31-1942 | 16,620.73 | 173,163.12 | 4,173.67 | 3,734.59 | 2,262.69 |
| Wilding Picture Sales Corp., 1345 Argyle St., Chicago, Ill. | Sales agents for motion and slide pictures. | 12-31-1941 | 528.45 | 29,562.14 | 14,623.09 | 33,539.63 | 15,015.65 |
| | | 12-31-1942 | 1,633.70 | 25,157.69 | 13,453.65 | 7,949.62 | 2,255.81 |
| CINCINNATI | | | | | | | |
| The Midwest Radio & Television Corp., (formerly The Midwest Radio Corp.), 909 Broadway, Cincinnati, Ohio. | Manufacturers of radio receivers. | 12-31-1942 | 6,691.69 | 69,153.65 | 12,600.69 | 16,189.01 | 9,523.23 |
| | | 12-31-1943 | 16,618.59 | 23,107.57 | 5,476.21 | 6,618.11 | 3,667.67 |
| | | 12-31-1945 | 22,164.68 | 47,613.67 | 37.14 | 10,667.65 | 5,709.05 |
| The Nivison-Weskopf Co., 600 Main St., Reading, Ohio. | Manufacturers of cartons and wood boxes. | 8-31-1942 | 49,022.91 | 38,233.49 | 7,693.67 | 7,743.62 | 2,722.13 |
| | | 8-31-1943 | 42,245.63 | 10,765.69 | 4,699.63 | 4,131.63 | 1,057.71 |
| | | 8-31-1944 | 42,245.63 | 12,637.49 | 5,617.65 | 4,627.64 | 2,493.65 |
| | | 8-31-1945 | 41,613.76 | 13,693.61 | 6,773.22 | 4,853.63 | 2,711.70 |
| The Standard Register Co., Albany and Campbell Sts., Dayton, Ohio. | Registers, printing, and supplies. | 12-31-1940 | 487,692.67 | 823,826.63 | 1,241.63 | 694.65 | None |
| | | 12-31-1941 | 571,612.42 | 871,673.53 | 55,673.63 | 33,473.65 | 19,333.77 |
| | | 12-31-1942 | 571,612.42 | 871,673.53 | 72,700.83 | 65,484.74 | 29,104.33 |
| | | 12-31-1943 | 571,612.42 | 871,673.53 | 72,700.83 | 65,484.75 | 29,104.33 |
| | | 12-31-1944 | 571,612.42 | 871,673.53 | 72,700.83 | 69,122.79 | 29,104.33 |
| | | 12-31-1945 | 571,612.42 | 871,673.53 | 72,700.83 | 63,622.79 | 29,104.33 |
| CLEVELAND | | | | | | | |
| The Aetna-Standard Engineering Co., Elwood City, Pa. | Manufacturing of metal working machinery. | 11-29-1942 | 199,690.19 | 1,573,723.51 | 24,310.61 | 43,634.62 | 25,694.37 |
| Doall Cleveland Co., 254 N. Laurel Ave., Des Plaines, Ill. | Distributors of machine tools, accessories and supplies. | 11-29-1943 | 247,222.91 | 1,517,224.65 | 37,757.65 | 37,757.65 | 15,114.95 |
| | | 6-9-1942 | 63.69 | 9,422.45 | 3,610.61 | 2,821.65 | 837.67 |
| | | 4-29-1943 | | | | | |
| | | 4-29-1944 | 494.16 | 9,627.69 | 3,115.84 | 2,833.73 | 841.27 |
| International Molded Plastics, Inc., 4383 W. 35th St., Cleveland, Ohio. | Molded plastics. | 6-29-1943 | 4,184.66 | 71,717.41 | 2,600.94 | 13,876.21 | 5,232.16 |
| | | 6-29-1944 | 5,172.71 | 71,717.41 | 2,712.29 | 1,107.89 | 1,107.89 |
| Marsh Wall Products Inc., Main and Harger Sts., Dover, Ohio. | Manufacturing wall surfacing and decorating material. | 12-31-1941 | 69,741.19 | 67,601.65 | 26,666.61 | 16,423.22 | 5,611.62 |
| | | 12-31-1942 | 67,601.65 | 61,611.25 | 43,617.31 | 43,617.31 | 19,473.62 |
| | | 12-31-1943 | 67,601.65 | 61,611.25 | 43,617.31 | 43,617.31 | 19,473.62 |
| | | 12-31-1944 | 67,601.65 | 103,816.60 | 43,617.31 | 27,267.81 | 19,473.62 |
| | | 12-31-1945 | 67,601.65 | 103,816.60 | 43,617.31 | 29,631.25 | 19,473.62 |
| Mullins Manufacturing Corp., S. Ellsworth Ave., Salem, Ohio. | Manufacturing commercial stampings and kitchen equipment. | 12-31-1941 | 79,441.61 | 723,299.77 | 174,473.29 | 124,112.29 | 33,473.61 |
| | | 12-31-1942 | 79,441.61 | 1,423,473.73 | 183,243.67 | 152,637.45 | 89,635.81 |
| | | 12-31-1943 | 79,441.61 | 1,423,473.73 | 97,624.61 | 141,227.14 | 65,636.61 |
| | | 12-31-1944 | 79,441.61 | 1,423,473.73 | 69,624.61 | 122,719.69 | 64,234.74 |
| | | 12-31-1945 | 79,441.61 | 1,423,473.73 | 11,121.22 | 3,823.65 | None |
| The Shelby Salesbook Co., High School St., Shelby, Ohio. | Manufacturers of salesbooks and other business forms. | 12-31-1940 | 214,622.69 | 29,473.47 | 11,121.22 | 8,847.65 | 2,742.69 |
| | | 12-31-1941 | 214,622.69 | 29,473.47 | 17,634.79 | 16,013.15 | 7,117.64 |
| | | 12-31-1942 | 214,622.69 | 29,473.47 | 17,634.79 | 16,013.15 | 7,117.64 |
| | | 12-31-1943 | 214,622.69 | 29,473.47 | 17,634.79 | 16,013.15 | 7,117.64 |
| | | 12-31-1944 | 214,622.69 | 29,473.47 | 17,634.79 | 16,013.15 | 7,117.64 |
| | | 12-31-1945 | 214,622.69 | 29,473.47 | 17,634.79 | 16,013.15 | 7,117.64 |
| The W.F.M.J. Broadcasting Co., 101 W. Boardman St., Youngstown, Ohio. | Radio broadcasting station. | 12-31-1943 | 9,661.22 | 24,671.43 | 1,603.73 | 1,213.91 | 414.67 |
| | | 12-31-1944 | 9,829.45 | 33,222.19 | 670.24 | 645.65 | 199.47 |
| COLUMBIA | | | | | | | |
| The Abney Mills Inc. (successor to Panola Mills) Greenwood, S. C. | Manufacture of cotton cloth. | 12-31-1941 | 85,742.64 | 491,844.61 | 43,591.69 | 6,353.65 | None |
| | | 12-31-1942 | 85,742.64 | 472,697.15 | 43,284.65 | 9,422.84 | 2,641.65 |
| | | 8-31-1941 | | | | | |
| | | 8-31-1942 | 83,542.63 | 472,613.65 | 45,657.32 | 27,400.24 | 9,694.45 |
| | | 3-31-1942 | 267,623.63 | 823,123.61 | 377,033.69 | 235,743.23 | 74,011.67 |
| | | 3-31-1943 | 267,623.63 | 823,123.61 | 497,691.62 | 255,235.65 | 164,031.63 |
| | | 3-31-1944 | 267,623.63 | 823,123.61 | 622,231.33 | 279,527.33 | 154,117.63 |
| | | 3-31-1945 | 267,623.63 | 823,123.61 | 324,189.27 | 292,633.25 | 183,628.71 |
| | | 3-31-1946 | 267,623.63 | 823,123.61 | 317,479.19 | 153,674.75 | 112,874.74 |
| Drayton Mills, Spartanburg, S. C. | Manufacture of cotton and rayon textiles. | 4-1-1941 | 167,422.67 | 515,222.65 | 172,123.13 | 65,623.69 | 29,173.69 |
| | | 11-29-1941 | | | | | |
| | | 11-29-1942 | 173,633.64 | 523,627.69 | 163,751.35 | 63,804.19 | 45,921.49 |
| | | 11-29-1943 | 222,613.41 | 453,115.69 | 137,011.65 | 55,872.65 | 55,872.65 |
| | | 12-31-1941 | 449,211.70 | 1,553,874.65 | 424,123.21 | 23,662.62 | 87,117.72 |
| | | 12-31-1942 | 449,211.70 | 1,553,874.65 | 424,123.21 | 125,633.61 | 104,033.61 |
| | | 12-31-1943 | 449,211.70 | 1,553,874.65 | 374,694.71 | 215,418.76 | 149,024.65 |

See footnotes at end of table.

NOTICES

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (subch. E) tax resulting from the operation of section 722 | Gross increase in the income (ch. 1) tax resulting from the operation of section 722 |
|--|--|-------------------------|--|---|---|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| COLUMBUS | | | | | | | |
| Anchor Hocking Glass Corp., 109 N. Broad St., Lancaster, Ohio. | Manufacture of glassware, containers and closures. | 12-31-1942 | \$1,289,175.78 | \$3,154,127.78 | \$519,130.33 | \$560,332.88 | \$259,679.69 |
| | | 12-31-1943 | 1,262,848.00 | 3,154,127.02 | 649,130.33 | 639,620.28 | 269,632.13 |
| | | 12-31-1944 | 1,122,700.54 | 3,154,127.02 | 619,130.33 | 369,181.09 | 261,674.91 |
| The Fairfield Paper & Container Co. (formerly The Fairfield Paper Co.), Baltimore, Ohio. | Manufacturing | 12-31-1941 | 93,008.50 | 328,219.61 | 87,632.74 | 50,824.14 | 16,753.49 |
| | | 12-31-1942 | 119,217.24 | 392,885.63 | 62,293.76 | 50,064.88 | 21,919.69 |
| | | 12-31-1943 | 119,217.24 | 392,885.63 | 62,293.76 | 50,010.50 | 21,919.69 |
| | | 12-31-1944 | 119,217.24 | 392,885.63 | 62,293.76 | 50,819.50 | 21,919.41 |
| | | 12-31-1945 | 119,217.24 | 392,885.63 | 62,293.76 | 55,044.03 | 21,919.61 |
| The Westerville Creamery Co., 120 E. College Ave., Westerville, Ohio. | Processing dairy products | 12-31-1942 | 107,834.18 | 107,844.87 | 0,083.32 | 5,474.09 | 2,433.33 |
| | | 12-31-1943 | 107,834.18 | 107,844.87 | 0,083.32 | 5,474.09 | 2,433.33 |
| | | 12-31-1944 | 107,834.18 | 107,844.87 | 0,083.32 | 5,779.16 | 2,433.33 |
| | | 12-31-1945 | 107,834.18 | 107,844.87 | 0,083.32 | 5,779.16 | 2,433.33 |
| DALLAS | | | | | | | |
| Interstate Circuit, Inc., Majestic Theater Bldg., Dallas, Tex. | Moving pictures | 12-31-1942 | 1,005,804.01 | 128,614.02 | 32,360.00 | 75,765.67 | 33,673.61 |
| | | 12-31-1943 | 1,005,804.01 | 128,614.02 | 32,360.00 | 29,670.00 | 12,019.71 |
| | | 12-31-1944 | 1,005,804.01 | 128,614.02 | 32,360.00 | 30,685.00 | 12,020.00 |
| | | 12-31-1945 | 1,005,804.01 | 128,614.02 | 32,360.00 | 30,685.00 | 12,020.00 |
| The Shamrock Oil & Gas Corp., Amarillo, Tex. | Production of oil, gas, and refined products | 1-1-1941 to 11-30-1941 | 495,998.41 | 811,643.26 | 62,700.67 | 42,959.71 | 13,498.62 |
| Standard Cigarette Service, Inc., transferor; Louis Weksler, transferee, Amarillo, Tex. | Operating vending machines | 11-30-1942 to 6-30-1941 | 521,829.55 | 577,251.79 | 26,910.79 | 32,632.61 | 12,358.68 |
| | | 6-30-1942 to 6-30-1942 | 611.04 | 12,710.13 | 3,183.06 | 707.24 | None |
| | | 6-30-1942 to 7-1-1942 | 1,127.03 | 12,194.14 | 2,672.97 | 935.54 | 216.17 |
| | | 7-1-1942 to 4-17-1943 | 1,627.31 | 11,693.86 | 2,172.69 | 1,553.93 | 407.69 |
| DENVER | | | | | | | |
| Fashion Bar, Inc., 1441 Wazee St., Denver, Colo. | Wholesale ladies apparel and buying and management corporation for retail specialty stores | 1-31-1944 | 5,257.69 | 1,580.62 | 1,138.45 | 1,029.42 | 307.61 |
| DES MOINES | | | | | | | |
| Malzewood Insulation Co., Camp and Salina St., Dubuque, Iowa. | Manufacturer of insulation boards | 12-31-1941 | 32,979.43 | 175,671.60 | 31,234.00 | 12,727.78 | 3,946.01 |
| | | 12-31-1942 | 31,220.57 | 175,671.60 | 31,234.00 | 28,165.61 | 14,304.92 |
| | | 12-31-1943 | 30,582.00 | 175,671.60 | 31,234.00 | 39,810.61 | 19,667.91 |
| | | 12-31-1944 | 30,190.37 | 175,671.60 | 31,234.00 | 29,719.80 | 13,788.68 |
| | | 12-31-1945 | 29,681.67 | 175,671.60 | 31,234.00 | 7,917.29 | 4,417.00 |
| May Seed & Nursery Co., Shenandoah, Iowa. | Merchandising | 6-30-1943 | 26,657.67 | 161,213.84 | 65,397.66 | 52,004.92 | 29,770.16 |
| | | 6-30-1944 | 28,195.19 | 159,676.10 | 63,859.81 | 60,674.06 | 23,328.88 |
| | | 6-30-1945 | 31,751.82 | 156,119.66 | 60,303.18 | 59,661.79 | 26,617.12 |
| | | 6-30-1946 | 32,804.33 | 155,067.05 | 59,250.67 | 21,605.90 | 12,862.96 |
| DETROIT | | | | | | | |
| Chrysler Corp., 341 Massachusetts Ave., Detroit, Mich. | Manufacturing | 12-31-1940 | 38,375,513.59 | 5,864,835.24 | 1,382,893.54 | 691,440.77 | None |
| Chrysler Motors of Calif., 5800 Eastern Ave., Los Angeles, Calif. | do. | 12-31-1940 | 1,618,549.28 | 165,050.30 | 53,222.18 | 21,248.87 | None |
| Chrysler New York Co., Inc., 1757-63 Broadway, New York, N. Y. | Automobile distributor | 12-31-1940 | 106,097.79 | 25,877.83 | 9,400.75 | 3,082.88 | None |
| Chrysler Philadelphia Co., 401 N. Broad St., Philadelphia, Pa. | Distributors automobiles | 12-31-1940 | 102,663.00 | 15,622.44 | 4,239.90 | 1,236.97 | None |
| Daisy Manufacturing Co., 101 Union St., Plymouth, Mich. | Manufacture of air rifles, toys, etc. | 12-31-1940 | 83,916.35 | 16,649.90 | 5,353.65 | 1,891.28 | None |
| | | 1-1-1941 to 6-30-1941 | 99,337.99 | 19,669.39 | 12,762.01 | 2,631.43 | 784.74 |
| | | 6-30-1942 | 99,337.99 | 19,669.39 | 12,762.01 | 11,309.81 | 3,600.05 |
| Fruehauf Trailer Co. of Calif., care Fruehauf Trailer Co., 10940 Harper Ave., Detroit, Mich. | Manufacture of industrial trailers | 12-31-1940 | 34,657.21 | 608,592.79 | 56,642.79 | 10,660.34 | None |
| | | 12-31-1941 | 96,459.25 | 663,640.75 | 30,640.75 | 50,400.89 | 11,230.16 |
| Great Lakes Greyhound Lines, Inc. (Detroit, Mich.), care the Greyhound Corp., 2600 Board of Trade Bldg., Chicago, Ill. | Motorbus transportation | 12-31-1941 | 301,824.22 | 59,457.63 | 53,475.78 | 53,186.16 | 16,457.72 |
| | | 12-31-1942 | 334,643.24 | 26,638.61 | 20,656.76 | 18,691.09 | 8,262.71 |
| Kellogg Co., Porter and Stiles Sts., Battle Creek, Mich. | Manufacturers of ready to eat cereals | 12-31-1942 | 4,470,032.86 | 210,617.14 | 210,617.14 | 189,555.43 | 84,216.80 |
| | | 12-31-1943 | 4,469,913.60 | 210,736.40 | 210,736.40 | 189,662.76 | 84,204.50 |
| | | 12-31-1945 | 4,463,085.73 | 217,564.27 | 217,564.27 | 813,131.01 | 342,371.21 |
| | | 9-30-1944 | 4,144,168.60 | 3,804,460.62 | None | 433,917.91 | 191,410.77 |
| Nash-Kelvinator Corp., 14250 Plymouth Rd., Detroit, Mich. | Manufacturer of automobiles and refrigerators | 12-31-1940 | 1,010,104.56 | 1,445,901.95 | 154,186.94 | 77,693.40 | None |
| Square D Co., 6060 Rivard St., Detroit, Mich. | Manufacture of electrical equipment | 12-31-1941 | 1,227,694.14 | 1,753,727.84 | 267,010.61 | 169,206.37 | 49,663.97 |
| | | 12-31-1943 | 1,330,138.27 | 1,856,028.36 | 147,670.19 | 71,699.10 | 69,070.47 |
| | | 12-31-1940 | 33,680.26 | 35,653.45 | 4,683.09 | 1,091.01 | None |
| | | 12-31-1941 | 41,531.74 | 27,801.97 | 5,252.83 | 2,707.36 | 777.23 |
| | | 12-31-1942 | 41,203.58 | 28,244.41 | 5,695.27 | 10,251.49 | 4,550.22 |
| | | 12-31-1943 | 41,274.83 | 28,244.41 | 5,695.27 | 10,251.49 | 4,550.21 |
| FARGO | | | | | | | |
| Mandan Creamery & Produce Co., Mandan, N. Dak. | Creamery and produce | 12-31-1940 | 16,668.01 | 31,258.06 | 11,110.00 | 1,345.02 | None |
| | | 12-31-1941 | 19,317.78 | 28,608.29 | 13,312.47 | 4,252.00 | 1,870.91 |
| | | 12-31-1942 | 23,470.43 | 24,455.64 | 9,169.82 | 8,243.84 | 4,854.71 |
| | | 12-31-1943 | 23,470.43 | 24,455.64 | 9,169.82 | 8,243.84 | 4,854.72 |
| GREENSBORO | | | | | | | |
| Logan Porter Mirror Co., High Point, N. C. | Mirror manufacturer | 6-30-1944 | 10,491.19 | 40,019.63 | 1,823.81 | 2,392.19 | 721.37 |
| | | 6-30-1945 | 10,059.40 | 40,462.37 | 2,256.00 | 3,216.61 | 960.47 |
| | | 6-30-1946 | 9,820.42 | 40,690.35 | 2,494.63 | 1,630.96 | 601.03 |
| Mid-State Cloth Mills, Inc., care Robbins Mills, Inc., 1407 Broadway, New York, N. Y. | Commissioner rayon weaving | 11-30-1942 | 52,283.60 | 145,959.72 | 56,016.40 | 16,871.63 | 6,376.67 |
| | | 11-30-1943 | 50,827.57 | 147,415.75 | 57,472.43 | 67,854.33 | 39,167.49 |
| | | 11-30-1944 | 45,328.43 | 149,014.84 | 59,071.62 | 57,078.16 | 21,140.63 |
| | | 11-30-1945 | 51,553.02 | 146,690.30 | 56,746.93 | 54,076.63 | 22,769.10 |
| | | 11-30-1946 | 55,659.58 | 142,683.74 | 62,610.42 | 4,217.29 | 1,788.31 |
| HARTFORD | | | | | | | |
| Bridgeport Brass Co., 30 Grand St., Bridgeport, Conn. | Manufacture and sale of brass and copper products | 12-31-1940 | 1,019,890.41 | 673,133.68 | 10,678.31 | 27,699.43 | None |
| | | 12-31-1941 | 992,632.31 | 1,045,860.17 | 293,694.92 | 201,018.16 | 62,601.63 |
| | | 12-31-1945 | 1,121,177.97 | 291,063.00 | 275,268.49 | 276,699.89 | 116,946.27 |

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (subch. E) tax resulting from the operation of section 722 | Gross increase in the income (ch. 1) tax resulting from the operation of section 722 |
|--|--|--|--|--|--|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| HARTFORD—continued | | | | | | | |
| Eversharp, Inc. (formerly Magazine Repeating Razor Co.) 929 Connecticut Ave., Bridgeport, Conn. | Safety razors and blades..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | \$337,822.51 338,854.63 339,887.23 337,139.23 337,179.23 | \$712,215.27 714,153.13 715,445.63 715,152.73 715,152.73 | \$213,177.49 215,115.35 214,142.72 213,842.63 213,819.63 | \$114,671.70 103,693.81 102,723.45 104,221.79 102,337.14 | \$37,543.22 8,617.14 8,637.69 8,637.69 8,637.69 |
| The Miller Co., 99 Center St., Meriden, Conn. | Manufacturers of lighting fixtures, brass sheets and strips, etc. | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 157,610.62 153,633.47 147,421.42 144,633.72 123,637.41 | 611,439.73 616,334.63 620,439.23 620,439.23 43,450.70 | None None 4,633.73 8,473.23 12,632.59 | 8,123.62 13,333.61 15,333.69 16,613.69 7,633.42 | 2,632.81 5,633.27 6,433.67 7,613.13 2,637.31 |
| The New Haven Pulp & Board Co., 239 E. St., New Haven, Conn. | Manufacturers of boxboard and cartons.... | 1-1-1941 to 6-30-1941 6-30-1942 6-30-1943 | 123,637.41 127,104.61 133,137.71 | 43,450.70 45,637.23 49,623.23 | 12,632.59 6,843.69 6,912.29 | 7,633.42 8,764.89 6,932.74 | 2,637.31 3,133.83 2,637.31 |
| Niles-Bement-Pond Co., Charter Oak Blvd., West Hartford, Conn. | Machinery manufacturers..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 1,611,137.63 1,111,137.63 1,223,127.15 8,473.23 7,637.23 | 423,633.23 473,633.23 423,633.23 33,633.23 33,633.23 | 15,733.23 17,163.57 123,117.31 3,633.23 3,633.23 | 167,433.23 215,321.59 123,117.31 1,733.23 6,233.23 | 33,633.23 103,321.59 413.33 613.33 2,213.69 |
| Polyfoto Corp., 395 James St., Bridgeport, Conn. | Photography..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 8,473.23 7,637.23 7,637.23 41,737.23 33,637.23 | 33,633.23 33,633.23 33,633.23 33,637.23 33,637.23 | 3,633.23 1,212.67 3,633.23 3,633.23 3,633.23 | 1,733.23 6,233.23 3,433.12 11,123.63 15,633.45 | 613.33 2,213.69 573.44 3,473.19 8,617.63 |
| William Prym, Inc., Dayville, Conn. | Manufacturers of pins, safety pins, and snap fasteners. | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 33,633.23 33,633.23 33,633.23 33,633.23 33,633.23 | 61,633.23 62,133.23 43,633.23 43,633.23 43,633.23 | 23,633.23 23,633.23 23,633.23 23,633.23 23,633.23 | 11,123.63 15,633.45 21,633.67 23,633.23 21,633.67 | 3,473.19 8,617.63 11,613.69 10,473.71 9,473.71 |
| Rogers Corp. (formerly the Rogers Paper Manufacturing Co.), Manchester, Conn. | Manufacture of paper board..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 33,633.23 33,633.23 33,633.23 33,633.23 33,633.23 | 43,633.23 43,633.23 43,633.23 43,633.23 43,633.23 | 15,633.23 15,633.23 15,633.23 15,633.23 15,633.23 | 21,633.67 21,633.23 21,633.23 21,633.23 21,633.23 | 9,473.71 9,473.71 9,473.71 9,473.71 9,473.71 |
| The Stevens Paper Mills, Inc. (Delaware Corp.), P. O. Box 247, Windsor, Conn. | Condenser tissue manufacturing..... | 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 33,633.23 33,633.23 33,633.23 33,633.23 33,633.23 33,633.23 | 113,633.23 123,633.23 123,633.23 123,633.23 123,633.23 123,633.23 | 163,633.23 163,633.23 163,633.23 163,633.23 163,633.23 163,633.23 | 42,473.63 77,633.63 113,633.23 113,633.23 113,633.23 113,633.23 | None 21,113.23 31,833.23 31,833.23 31,833.23 31,833.23 |
| HELENA | | | | | | | |
| Glacier Production Co., transferor; American Power & Light Co., transferee, 2 Rector St., New York, N. Y. | Production and sale at wholesale of gas, production and sale of crude oil and gasoline, refining of petroleum. | 12-31-1942 12-31-1943 1-1-1944 to 12-14-1944 | 103,633.23 103,633.23 123,633.23 | 23,633.23 23,633.23 23,633.23 | 243,633.23 243,633.23 243,633.23 | 230,633.49 237,633.63 273,169.71 | 173,871.63 173,871.63 123,111.69 |
| HONOLULU | | | | | | | |
| Honolulu Rapid Transit Co., 1133 Alapai St., Honolulu, T. H. | Transportation, rail and bus..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 213,154.48 233,233.23 233,233.23 233,233.23 233,233.23 | 173,631.43 153,173.23 2,773.61 2,773.61 43,633.23 | 23,572.82 14,773.21 773.61 773.61 43,633.23 | 33,333.54 16,613.89 23,633.23 23,633.23 43,633.23 | 16,533.01 6,743.89 333.69 17.75 29,633.69 |
| Wahawa Transport Service, Ltd., 909 California Ave., Wahiawa, Oahu, T. H. | Taxicab and bus transportation..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 233,233.23 233,233.23 233,233.23 233,233.23 233,233.23 | 153,173.23 2,773.61 2,773.61 2,773.61 43,633.23 | 14,773.21 773.61 773.61 773.61 43,633.23 | 16,613.89 23,633.23 23,633.23 23,633.23 43,633.23 | 6,743.89 333.69 17.75 29,633.69 19,413.51 |
| Waiatua Liquidating Co., Ltd. (formerly Waiatua Agricultural Co., Ltd.), care Castle & Cooke, Ltd., Honolulu, T. H. | Sugar plantation..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 75,633.23 75,633.23 75,633.23 75,633.23 75,633.23 | 411,633.23 411,633.23 411,633.23 411,633.23 411,633.23 | 43,633.23 43,633.23 43,633.23 43,633.23 43,633.23 | 43,633.23 43,633.23 43,633.23 43,633.23 43,633.23 | 19,413.51 19,413.51 19,413.51 19,413.51 19,413.51 |
| INDIANAPOLIS | | | | | | | |
| Bendix Home Appliances, Inc., 3300 W. Sample St., South Bend, Ind. | Manufacturing and wholesale..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 117,633.23 133,137.71 161,137.71 123,633.23 123,633.23 | 1,633,433.27 1,433,433.27 1,433,433.27 1,433,433.27 1,433,433.27 | 177,473.62 261,633.63 361,633.63 361,633.63 361,633.63 | 223,633.62 181,733.23 230,633.67 230,633.67 230,633.67 | 70,333.21 89,733.21 123,633.69 141,433.23 128,733.63 |
| Central Soya Co., Inc., 309 Fort Wayne Bank Bldg., Fort Wayne, Ind. | Manufacture of soybean products..... | 6-30-1942 6-30-1943 6-30-1944 12-31-1945 | 233,233.23 233,233.23 233,233.23 233,233.23 | 2,813,433.23 2,813,433.23 2,813,433.23 2,813,433.23 | 257,313.49 257,313.49 257,313.49 257,313.49 | 373,413.63 133,633.23 49,233.69 67,613.61 | 128,733.63 114,633.69 None 20,233.69 |
| Cummins Engine Co., Inc., 5th and Union Sts., Columbus, Ind. | Manufacturer of diesel engines..... | 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 193,633.23 223,633.23 4,333.18 5,633.22 3,633.22 2,133.67 | 1,623,433.23 1,623,433.23 23,713.69 22,137.16 23,633.23 2,133.67 | 113,473.23 163,713.63 4,613.67 3,633.23 2,313.63 2,313.63 | 49,233.69 67,613.61 1,613.75 4,613.69 2,313.69 2,313.69 | None 20,233.69 443.43 1,233.41 833.69 821.61 |
| Empire Motor Co., Inc. (formerly Washington Motor Co., Inc.), 102 S. 6th St., Vincennes, Ind. | Automobile sales and service..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 4,333.18 5,633.22 3,633.22 2,133.67 2,133.67 | 23,713.69 22,137.16 23,633.23 2,133.67 2,133.67 | 4,613.67 3,633.23 2,313.63 2,313.63 2,313.63 | 1,613.75 4,613.69 2,313.69 2,313.69 2,313.69 | 443.43 1,233.41 833.69 821.61 821.61 |
| R. L. Jeffries Trucking Co., Inc., 201 SE 1st St., Evansville, Ind. | Trucking transportation..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 3,633.22 5,633.22 7,712.77 6,623.63 223,633.23 | 24,413.11 24,413.11 24,413.11 24,413.11 24,413.11 | 17,827.29 17,827.29 17,827.29 17,827.29 17,827.29 | 4,113.23 8,633.23 14,633.23 17,827.29 14,633.23 | None 2,633.79 6,617.42 6,617.42 6,617.42 |
| McGill Manufacturing Co., Inc., 259 Indiana Ave., Valparaiso, Ind. | Electrical appliances and bearings..... | 6-30-1946 | 223,633.23 | 374,633.63 | 59,763.12 | 14,633.23 | 6,617.42 |
| Matthews Bros. Co., Bloomington, Ind. | Cut stone contractors and metal fabricators. | 12-31-1943 12-31-1944 12-31-1945 | 13,633.63 13,633.63 2,161,712.41 | 53,633.63 53,633.63 53,633.63 | 2,333.67 2,333.67 53,633.63 | 6,617.42 6,617.42 59,163.71 | 3,333.79 3,333.79 22,213.63 |
| Mead Johnson & Co., 209 St. Joseph Ave., Evansville, Ind. | Manufacturers of infant diet foods..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 2,161,712.41 2,161,712.41 2,161,712.41 2,161,712.41 2,161,712.41 | 53,633.63 53,633.63 53,633.63 53,633.63 53,633.63 | 53,633.63 53,633.63 53,633.63 53,633.63 53,633.63 | 59,163.71 62,133.63 62,133.63 62,133.63 62,133.63 | 22,213.63 22,213.63 22,213.63 22,213.63 22,213.63 |
| Spring Mill Inn, Inc., Nashville, Ind. | Operating hotel..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 6,633.67 5,313.69 5,313.69 5,313.69 5,313.69 | 4,413.43 4,413.43 4,413.43 4,413.43 4,413.43 | 4,413.43 11,413.61 11,413.61 11,413.61 11,413.61 | 4,413.43 18,612.22 10,274.41 10,274.41 10,274.41 | 1,413.32 2,612.19 4,413.43 4,413.43 4,413.43 |
| West Baking Co., Inc., 1331 E. Washington St., Indianapolis, Ind. | Wholesale bakery..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 5,313.69 5,313.69 5,313.69 5,313.69 5,313.69 | 4,413.43 4,413.43 4,413.43 4,413.43 4,413.43 | 11,413.61 11,413.61 11,413.61 11,413.61 11,413.61 | 18,612.22 10,274.41 10,274.41 10,274.41 10,274.41 | 2,612.19 4,413.43 4,413.43 4,413.43 4,413.43 |
| KANSAS CITY | | | | | | | |
| The Kansas City Star Co., 1723 Grand Ave., Kansas City, Mo. | Newspaper publisher..... | 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 1,543,182.61 1,543,182.61 1,543,182.61 1,543,182.61 | 187,431.69 187,431.69 187,431.69 187,431.69 | 67,331.21 162,430.32 162,430.32 162,430.32 | 159,613.63 175,164.63 162,430.32 162,430.32 | 83,633.62 69,613.63 49,633.12 49,633.12 |
| Packer Publishing Co. (formerly Barrick Publishing Co.), 201 Delaware St., Kansas City, Mo. | Publishing weekly trade newspaper..... | 12-31-1943 12-31-1945 | 21,743.53 21,743.53 | 21,743.53 21,743.53 | 691.23 32.83 | 2,233.69 31.22 | 1,333.67 17.43 |

See footnotes at end of table.

No. 164—5

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in excess profits (subch. E) tax resulting from the operation of section 722 | Gross increase in the income (ch. 1) tax resulting from the operation of section 722 |
|--|--|--------------------|--|---|---|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| LITTLE ROCK | | | | | | | |
| Macmillan Petroleum Corp., 530 W. 6th St., Los Angeles, Calif. | Petroleum producing, refining and marketing. | *12-31-1941 | \$244,785.85 | \$205,773.07 | \$22,315.03 | \$12,273.70 | \$3,804.87 |
| Rand Beverage Co., Inc., Little Rock, Ark. | Bottling beverages. | *12-31-1943 | 953.27 | 14,230.64 | 4,451.73 | 3,225.19 | 1,203.68 |
| | | *12-31-1944 | 1,577.23 | 13,616.63 | 3,837.77 | 3,615.83 | 1,036.20 |
| | | *12-31-1945 | 2,755.17 | 12,438.74 | 2,659.83 | 2,564.44 | 723.81 |
| LOS ANGELES | | | | | | | |
| Bohemian Distributing Co., 2254 E. 49th St., Los Angeles, Calif. | Wholesale beer and spirits. | 2-28-1942 | 317,830.39 | 304,296.11 | 119,496.11 | 65,997.80 | 20,450.35 |
| | | 2-28-1943 | 331,128.23 | 437,540.73 | 110,740.73 | 99,636.66 | 44,209.30 |
| | | 2-29-1944 | 331,637.68 | 437,540.73 | 110,740.73 | 62,032.47 | 44,209.30 |
| Ensign Carburetor Co. (formerly Ensign Carburetor Co., Ltd.), 7010 S. Alameda St., Huntington Park, Calif. | Manufacturing carburetors. | 9-30-1941 | 38,203.22 | 50,621.78 | 8,536.78 | 2,134.19 | None |
| | | 9-30-1943 | 48,274.33 | 40,650.67 | 12,625.67 | 11,273.10 | 6,010.37 |
| | | 9-30-1944 | 48,274.33 | 40,650.67 | 12,625.67 | 5,620.70 | 2,418.40 |
| | | 9-30-1945 | 48,274.33 | 40,650.67 | 12,625.67 | 11,893.38 | 6,010.37 |
| | | 9-30-1946 | 48,274.33 | 40,650.67 | 12,625.67 | 2,941.62 | 1,233.67 |
| Ernst Lubitsch Production, Inc., transferor; Ernst Lubitsch Estate, transferee, 727 W. 7th St., Los Angeles, Calif. | Motion picture producer. | 12-31-1941 | 7,410.00 | 117,477.00 | 4,358.41 | 4,677.46 | 1,420.01 |
| Five C Refining Co., 649 S. Olive St., Los Angeles, Calif. | Petroleum refining. | *12-31-1940 | 9,494.82 | 123,505.18 | 2,069.18 | 999.18 | None |
| | | *12-31-1941 | 12,095.34 | 120,931.66 | 3,131.70 | 4,140.60 | 1,235.47 |
| | | *12-31-1942 | 19,318.58 | 113,343.46 | None | 601.46 | 354.19 |
| The Garrett Corp., 9851 Sepulveda Blvd., Los Angeles, Calif. | Manufacturing, engineering service and mill supply jobbing. | 6-30-1942 | 302,876.10 | 2,054,157.99 | 15,103.90 | 9,052.34 | 2,809.33 |
| A. R. Maas Chemical Co., transferor; Victor Chemical Works, transferee, 141 W. Jackson Blvd., Chicago, Ill. | Manufacturing chemicals. | 6-30-1944 | 293,099.71 | 2,051,157.99 | 35,903.90 | 32,741.51 | 15,453.41 |
| | | 12-31-1942 | 44,542.33 | 80,363.77 | 25,037.62 | 22,578.77 | 10,091.61 |
| | | 12-31-1943 | 43,631.89 | 81,274.21 | 23,997.90 | 18,990.12 | 10,677.03 |
| | | 12-31-1944 | 43,631.89 | 81,274.21 | 25,997.90 | 10,393.18 | 10,393.18 |
| | | 12-31-1945 | 43,631.89 | 174,664.49 | 25,997.90 | 10,393.18 | 10,393.18 |
| Purex Corp., Ltd., 9300 Rayo Ave., South Gate, Calif. | Manufacturers and distributors of household sanitation products. | 10-31-1942 | 117,531.76 | 935,357.44 | 10,450.84 | 5,931.05 | 2,268.93 |
| Utility Appliance Corp. (formerly Utility Fan Corp.), 141 S. El Camino Dr., Beverly Hills, Calif. | Manufacturers of sheet metal products. | 10-31-1944 | 117,531.76 | 935,357.44 | 10,450.84 | 10,682.41 | 8,778.72 |
| | | 12-31-1940 | 34,756.95 | 89,177.72 | 2,293.04 | 573.20 | None |
| | | 12-31-1941 | 42,809.82 | 110,035.95 | 18,840.18 | 8,478.08 | 2,623.21 |
| | | 12-31-1942 | 42,809.82 | 81,024.86 | 18,840.18 | 10,950.16 | 7,797.18 |
| LOUISVILLE | | | | | | | |
| Cochran Foil Co., 1430 S. 13th St., Louisville, Ky. | Manufacture of ordnance supplies and aluminum foil. | 12-31-1944 | 40,318.49 | 154,403.01 | 54,631.51 | 139,640.57 | 67,007.82 |
| LOWER MANHATTAN | | | | | | | |
| American Tack Co., Inc., 154 11th Ave., New York, N. Y. | Tack manufacturing. | 6-30-1942 | 7,063.97 | 38,250.40 | 8,325.02 | 3,330.01 | 1,405.20 |
| George A. Fuller Co., 597 Madison Ave., New York, N. Y. | Building construction. | 6-30-1946 | 7,230.23 | 37,420.56 | 8,153.76 | 3,072.21 | 1,209.34 |
| McCampbell & Co., Inc., 40 Worth St., New York, N. Y. | Mill selling agents. | 12-31-1942 | 749,033.22 | None | None | 35,400.50 | 16,733.50 |
| | | 12-31-1940 | 140,246.01 | 296,935.71 | 27,613.43 | 12,642.35 | None |
| | | 12-31-1941 | 163,383.68 | 300,441.27 | 37,477.95 | 20,612.87 | 6,359.99 |
| | | 12-31-1942 | 181,549.05 | 236,171.01 | 22,698.87 | 20,428.98 | 9,070.53 |
| | | 12-31-1943 | 148,198.12 | 236,171.01 | 22,698.87 | 20,428.98 | 9,070.53 |
| | | 12-31-1944 | 132,345.96 | 294,809.30 | 22,494.04 | 21,369.34 | 8,977.63 |
| | | 12-31-1945 | 132,547.63 | 295,014.22 | 22,698.87 | 21,563.93 | 9,070.53 |
| Metal & Thermit Corp., 100 E. 42d St., New York, N. Y. | Manufacturing. | 12-31-1942 | 802,230.20 | 1,037,148.98 | 5,624.68 | 5,062.21 | 2,219.87 |
| Moran Towing & Transportation Co., Inc., 17 Battery Pl., New York, N. Y. | Marine towing. | 12-31-1944 | 803,040.74 | 1,035,530.98 | 5,624.63 | 1,123.98 | 473.27 |
| | | 12-31-1941 | 63,111.43 | 130,919.73 | 883.06 | 441.63 | 139.87 |
| | | 12-31-1942 | 68,342.87 | 126,197.02 | None | 6,897.08 | 3,063.37 |
| | | 12-31-1943 | 56,331.07 | 42,455.73 | 7,693.42 | 13,794.16 | 0,139.73 |
| J. P. Stevens & Co., Inc., 350 5th Ave., New York, N. Y. | Dry goods—commissions. | 12-31-1940 | 1,011,224.05 | 934,839.13 | 107,702.48 | 52,165.58 | None |
| | | 12-31-1941 | 1,316,257.89 | 1,140,430.34 | 190,594.81 | 119,750.90 | 37,121.61 |
| | | 12-31-1942 | 1,401,294.08 | 1,141,866.64 | 114,558.65 | 103,102.79 | 45,823.40 |
| | | 12-31-1943 | 1,401,652.35 | 1,141,866.64 | 114,558.65 | 103,102.79 | 45,823.40 |
| Union Bag & Paper Corp., 233 Broadway, New York, N. Y. | Manufacture and sale of kraft board, pulp, paper, paper bags, etc. | 12-31-1941 | 1,432,734.60 | 2,680,648.61 | 277,265.31 | 224,121.49 | 69,477.03 |
| | | 12-31-1942 | 1,465,449.77 | 2,547,933.53 | 244,550.23 | 335,756.02 | 140,221.90 |
| | | 12-31-1943 | 1,491,711.45 | 2,521,671.85 | 218,288.55 | 330,731.66 | 140,991.85 |
| | | 12-31-1944 | 1,320,630.54 | 2,692,752.76 | 389,369.46 | 374,813.87 | 207,030.33 |
| Winthrop Chemical Co., Inc., care Winthrop-Stearns, Inc., 1450 Broadway, New York, N. Y. | Manufacture and sale of pharmaceuticals. | 12-31-1940 | 1,356,413.00 | 116,210.03 | 28,218.06 | 11,217.69 | None |
| | | 12-31-1941 | 1,654,806.27 | 111,631.25 | 66,271.63 | 23,709.61 | 8,000.00 |
| | | 12-31-1942 | 1,654,475.82 | 111,961.70 | 66,602.13 | 59,941.91 | 28,010.85 |
| | | 12-31-1943 | 1,692,567.97 | 73,869.65 | 66,602.12 | 119,883.81 | 53,281.70 |
| | | 12-31-1944 | 1,692,567.97 | 73,869.65 | 66,602.12 | 123,544.03 | 53,281.69 |
| F. W. Woolworth Co., 233 Broadway, New York, N. Y. | Limited price variety stores. | 12-31-1941 | 28,716,732.73 | 1,028,608.14 | 1,348,867.27 | 809,320.37 | 250,889.31 |
| | | 12-31-1942 | 28,716,732.73 | 1,028,608.14 | 1,393,517.27 | 1,251,165.54 | 557,400.90 |
| | | 12-31-1943 | 28,716,732.73 | 1,028,608.14 | 1,402,067.27 | 1,291,860.54 | 660,820.91 |
| | | 12-31-1944 | 28,716,732.73 | 1,028,608.14 | 1,402,067.27 | 1,331,963.91 | 660,820.90 |
| | | 12-31-1945 | 28,716,732.73 | 1,028,608.14 | 1,402,067.27 | 1,331,963.90 | 660,820.90 |
| MILWAUKEE | | | | | | | |
| Boynton Cab Co., 1232 N. Edison St., Milwaukee, Wis. | Taxicab operation. | *12-31-1941 | 46,153.98 | 119,475.63 | 50,920.00 | 1,004.40 | 592.30 |
| | | 12-31-1942 | 46,153.98 | 67,913.23 | 4,761.02 | 4,234.92 | 1,004.41 |
| | | 12-31-1943 | 46,153.98 | 56,542.64 | 4,761.02 | 4,234.92 | 1,004.41 |
| | | 12-31-1944 | 46,153.98 | 56,542.64 | 4,761.02 | 4,522.97 | 1,004.40 |
| | | 12-31-1945 | 46,153.98 | 56,542.64 | 4,761.02 | 4,522.97 | 1,004.41 |
| Bucyrus Erie Co., 11th Ave., South Milwaukee, Wis. | Manufacture and sale of machinery for excavating and handling materials. | 12-31-1941 | 1,634,688.63 | 890,757.14 | 246,311.37 | 147,786.82 | 46,813.02 |
| | | 12-31-1942 | 1,803,667.76 | 953,666.60 | 77,432.24 | 69,639.02 | 30,972.89 |
| | | 12-31-1943 | 1,803,667.76 | 953,666.60 | 77,432.24 | 69,639.02 | 30,972.89 |
| | | 12-31-1944 | 1,803,667.76 | 953,666.60 | 77,432.24 | 73,560.63 | 30,972.89 |
| Kohler Co., Kohler, Wis. | Manufacturing. | 12-31-1940 | 1,166,819.26 | 681,600.74 | 57,656.64 | 29,765.32 | None |
| | | 12-31-1941 | 1,299,056.09 | 1,132,943.91 | 214,324.31 | 123,634.70 | 39,868.37 |
| | | 12-31-1942 | 1,299,480.87 | 1,878,649.13 | 213,899.63 | 102,009.63 | 85,539.82 |
| | | 12-31-1943 | 1,299,480.87 | 1,878,649.13 | 213,899.63 | 102,009.67 | 85,539.82 |
| | | 12-31-1944 | 1,299,480.87 | 1,878,649.13 | 213,899.63 | 203,204.63 | 85,539.81 |
| | | 12-31-1945 | 1,299,480.87 | 1,878,649.13 | 213,899.63 | 203,204.46 | 85,539.77 |
| Chas. A. Krause Milling Co., South 43d and W. Burnham St., Milwaukee, Wis. | Corn milling. | 12-31-1942 | 107,345.73 | 218,510.63 | 2,900.62 | 25,844.36 | 11,261.10 |
| Marathon Corp. (formerly Marathon Paper Mills Co.), Rothschild, Wis. | Manufacturers of paper products. | 10-31-1941 | 959,488.41 | 1,202,444.95 | 14,261.59 | 53,735.07 | None |
| | | 10-31-1942 | 1,016,864.40 | 1,671,987.69 | 180,135.61 | 129,292.25 | 46,493.70 |
| | | 10-31-1943 | 1,016,864.40 | 1,716,064.00 | 180,135.61 | 162,121.05 | 72,034.20 |
| | | 10-31-1944 | 1,092,270.71 | 1,716,064.00 | 180,135.61 | 87,065.49 | 72,034.20 |
| | | 10-31-1945 | 1,321,968.41 | 1,716,064.00 | 180,135.61 | 171,123.74 | 72,034.21 |
| | | 10-31-1946 | 1,751,514.49 | 1,716,064.00 | 180,135.61 | 28,599.60 | 12,041.91 |

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1953—Continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (subch. E) tax resulting from the operation of section 722 | Gross increase in the income (ch. 1) tax resulting from the operation of section 722 |
|---|---|-------------------------|--|---|---|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| MILWAUKEE—continued | | | | | | | |
| Nelson Muffler Corp., Stoughton, Wis. | Manufacturing | 12-31-1944 | \$11,878.77 | \$22,071.74 | \$12,253.83 | \$7,423.77 | \$5,182.22 |
| Nieman Fur Farms, Inc., Thiensville, Wis. | Fox farming and general farming | 12-31-1945 | 12,879.05 | 22,071.74 | 12,253.83 | 22,853.29 | 12,611.73 |
| Stokerunit Corp., 4548 W. Mitchell St., Milwaukee, Wis. | Manufacturers of stoker drives and machine tools | 12-31-1941 | 20,669.00 | 62,620.94 | 8,234.31 | 4,771.69 | 1,470.63 |
| | | 12-31-1942 | 11,291.23 | 22,627.69 | 1,615.83 | 473.67 | None |
| | | 1-1-1941 to 11-30-1941 | 12,542.67 | 23,455.14 | 5,352.67 | 2,220.35 | 633.51 |
| | | 11-30-1942 | 12,832.67 | 23,455.14 | 5,352.67 | 3,170.25 | 1,119.63 |
| | | 11-30-1943 | 16,072.00 | 23,214.62 | 2,151.55 | 1,032.69 | 652.65 |
| | | 11-30-1944 | 16,072.00 | 23,214.62 | 2,151.55 | 1,153.45 | 1,111.85 |
| | | 11-30-1945 | 16,072.00 | 23,214.62 | 2,151.55 | 2,072.45 | 1,171.22 |
| | | 11-30-1946 | 16,072.00 | 23,214.62 | 2,151.55 | 170.62 | 13.12 |
| NASHVILLE | | | | | | | |
| American Bemberg Corp., Elizabethton, Tenn. | Manufacture and sale of "Bemberg" rayon yarn | 12-31-1940 | 1,617,120.69 | 810,670.69 | 149,379.91 | 62,167.61 | None |
| | | 12-31-1941 | 1,233,657.57 | 1,621,677.64 | 125,652.63 | 17,212.73 | 5,215.57 |
| | | 12-31-1942 | 1,233,141.45 | 1,621,167.23 | 184,692.24 | 46,627.85 | 29,459.54 |
| | | 12-31-1943 | 1,241,622.89 | 65,431.22 | 124,692.24 | 153,412.62 | 73,679.69 |
| | | 12-31-1944 | 1,159,822.83 | 65,431.22 | 124,692.24 | 173,627.12 | 73,679.69 |
| | | 12-31-1945 | 1,152,274.24 | 65,431.22 | 124,692.24 | 173,627.12 | 73,679.69 |
| Cherokee Textile Mills (formerly Cherokee Spinning Co.), Knoxville, Tenn. | Textiles | 12-31-1941 | 6,715.17 | 21,673.43 | 49,786.83 | 21,231.69 | 7,379.57 |
| | | 12-31-1942 | 69,679.49 | 210,414.63 | 45,159.31 | 23,113.23 | 18,724.61 |
| | | 12-31-1943 | 123,418.62 | 210,372.25 | 16,631.63 | 26,627.62 | 8,522.27 |
| | | 12-31-1944 | 142,615.87 | 194,777.70 | 454.13 | 7,455.25 | 3,171.53 |
| | | 12-31-1945 | 146,633.82 | 183,123.32 | None | 2,152.61 | 233.35 |
| Hyde Park Mills, Inc., 335 W. 5th St., Cincinnati, Ohio | Cotton yarn mill | 1-23-1941 to 11-30-1941 | 11,818.91 | 63,634.69 | 2,734.69 | 1,733.19 | 559.15 |
| | | 11-30-1942 | 14,629.33 | 65,270.64 | 6,454.64 | 3,533.37 | 1,573.32 |
| | | 11-30-1943 | 29,551.63 | 89,433.85 | 723.33 | 2,175.45 | 1,024.35 |
| North American Rayon Corp., Elizabethton, Tenn. | Manufacture and sale of rayon yarn and knit fabric | 12-31-1941 | 1,057,214.55 | 823,722.63 | 221,735.45 | 63,243.63 | None |
| Roehl Construction Co., Inc., 625 Atchley St., Knoxville, Tenn. | General contractors | 12-31-1941 | 2,021,523.19 | 530,818.15 | 2,466,671.81 | 173,630.69 | 53,621.61 |
| | | 1-23-1942 to 12-31-1942 | 1,123.00 | 6,834.83 | 2,637.69 | 4,923.39 | 1,477.62 |
| | | 1-23-1943 to 12-31-1943 | 600.00 | 3,193.55 | 3,193.55 | 3,693.87 | 892.25 |
| Southern Silk Mills, Spring City, Tenn. | Manufacturers of rayon cloth | 6-30-1942 | 8,670.61 | 60,670.61 | 19,733.59 | 8,992.57 | 2,759.79 |
| | | 6-30-1943 | 10,570.62 | 15,439.49 | 25,439.33 | 22,949.44 | 11,232.87 |
| | | 6-30-1945 | 14,675.19 | 53,122.12 | 29,121.01 | 15,425.33 | 10,769.59 |
| Standard Parts Corp., transferor; Genuine Parts Co., transferee, 475 W. Peachtree St. NE., Atlanta, Ga. | Wholesale automotive parts | 12-31-1942 | 2,163.69 | 44,574.32 | 14,231.64 | 12,833.43 | 7,542.75 |
| | | 12-31-1943 | 2,163.69 | 44,574.32 | 14,231.64 | 12,833.43 | 7,542.75 |
| | | 12-31-1944 | 2,163.69 | 44,574.32 | 14,231.64 | 13,529.65 | 7,542.75 |
| | | 12-31-1945 | 2,163.69 | 44,574.32 | 14,231.64 | 13,529.65 | 7,542.75 |
| NEWARK | | | | | | | |
| The American Platinum Works, 225 New Jersey Railroad Ave., Newark, N. J. | Refiners and manufacturers of precious metal products | 12-31-1941 | 123,175.14 | 171,630.23 | 14,229.71 | 7,743.00 | 2,450.23 |
| | | 12-31-1942 | 131,879.21 | 165,972.16 | 23,891.75 | 22,853.84 | 13,252.57 |
| | | 12-31-1943 | 159,634.63 | 142,816.41 | 17,733.04 | 8,159.29 | 7,270.64 |
| Commercial Textile Mills, Inc., 225 Clifton Blvd., Clifton, N. J. | Textile manufacturers | 12-31-1941 | 2,167.73 | 152,433.62 | 13,857.42 | 6,923.71 | 2,147.69 |
| | | 12-31-1942 | 2,167.73 | 152,433.62 | 13,857.42 | 12,471.67 | 7,344.43 |
| | | 12-31-1943 | 2,167.73 | 152,433.62 | 13,857.42 | 12,471.67 | 7,344.43 |
| | | 12-31-1944 | 2,167.73 | 152,433.62 | 13,857.42 | 12,755.67 | 7,644.43 |
| | | 12-31-1945 | 2,167.73 | 152,433.62 | 13,857.42 | 13,174.55 | 7,644.43 |
| Eastern Air Lines, Inc., 10 Rockefeller Plaza, New York, N. Y. | Air transportation | 12-31-1943 | 1,233,122.21 | 3,160,164.21 | 227,223.41 | 294,597.57 | 129,691.67 |
| Georgia Kaolin Co. (formerly Clay Products Corp.), 433 N. Broad St., Elizabeth, N. J. | Clay | 12-31-1944 | 1,239,121.77 | 4,410,601.64 | 227,223.41 | 170,770.33 | 129,691.67 |
| International Cigar Machinery Co., Flemington, N. J. | Leasing cigar machinery patents | 12-31-1941 | 48,157.67 | 11,212.63 | 31,611.11 | 11,764.49 | None |
| Ivers-Lee Co., 215 Central Ave., Newark, N. J. | Manufacturers automatic packing machinery | 12-31-1941 | 81,659.61 | 2,275,691.01 | 67,611.11 | 73,693.61 | 22,627.57 |
| | | 12-31-1944 | 1,635,412.63 | None | None | 35,119.53 | 15,213.23 |
| Martex Print-Works, Inc., 225 Clifton Blvd., Clifton, N. J. | Textile printers | 12-31-1942 | 155,673.69 | 423,673.63 | 13,874.60 | 12,477.69 | 5,545.69 |
| | | 12-31-1943 | 165,673.69 | 423,673.63 | 13,874.60 | 12,477.69 | 5,545.69 |
| | | 12-31-1945 | 165,673.69 | 423,673.63 | 13,874.60 | 13,169.45 | 5,545.69 |
| Martex Print-Works, Inc., 225 Clifton Blvd., Clifton, N. J. | Textile printers | 6-30-1941 | 2,729.62 | 224,659.77 | 14,165.63 | 4,364.14 | None |
| | | 6-30-1942 | 35,477.84 | 217,621.65 | 16,823.31 | 8,920.31 | 4,154.21 |
| | | 6-30-1944 | 2,477.64 | 115,669.69 | 3,223.56 | 2,631.69 | 1,747.69 |
| | | 6-30-1945 | 2,477.64 | 217,621.65 | 3,223.56 | 3,123.83 | 1,747.69 |
| Merek & Co., Inc., Lincoln Ave., Rahway, N. J. | Manufacturers and dealers in drugs and chemicals | 12-31-1949 | 1,716,671.47 | 3,250,822.43 | 372,224.63 | 15,114.25 | None |
| | | 12-31-1941 | 2,629,629.00 | 3,621,653.73 | 719,653.22 | 45,657.13 | 132,677.71 |
| | | 12-31-1942 | 2,829,459.73 | 3,621,653.73 | 719,653.22 | 639,653.70 | 24,677.63 |
| | | 12-31-1943 | 2,829,459.73 | 3,621,653.73 | 719,653.22 | 641,634.63 | 24,125.32 |
| | | 12-31-1944 | 2,829,459.73 | 3,621,653.73 | 719,653.22 | 674,636.45 | 24,677.69 |
| | | 12-31-1945 | 2,829,459.73 | 3,621,653.73 | 719,653.22 | 674,636.45 | 24,677.69 |
| Ransome Machinery Co. (formerly Ransome Concrete Machinery Co.), care Worthington Pump & Machinery Corp., Harrison, N. J. | Manufacture and sale of machinery | 12-31-1940 | 30,612.45 | 122,132.19 | 8,576.63 | 1,631.61 | None |
| Schering Corp. (New Jersey), 2 Broad St., Bloomfield, N. J. | Pharmaceutical products | 12-31-1941 | 37,633.19 | 124,411.84 | 13,633.70 | 7,713.77 | 2,621.24 |
| | | 12-31-1943 | 45,753.12 | 121,411.84 | 11,522.23 | 6,646.63 | 4,662.12 |
| | | 12-31-1944 | 147,691.65 | 274,621.61 | 27,451.31 | 8,722.23 | None |
| | | 12-31-1945 | 229,621.71 | 274,621.61 | 21,159.79 | 17,000.23 | 5,284.71 |
| | | 12-31-1946 | 230,621.19 | 31,621.79 | 21,159.79 | 20,767.71 | 13,618.22 |
| | | 12-31-1947 | 223,621.73 | 31,621.79 | 21,159.79 | 21,763.69 | 13,618.21 |
| Virginia Chemical Corp., care Interchemical Corp., 67 W. 44th St., New York, N. Y. | Manufacture and sale of paints and varnishes | 12-31-1941 | 66,899.13 | 274,621.67 | 19,116.82 | 8,776.63 | 2,729.75 |
| | | 12-31-1942 | 66,899.13 | 274,621.67 | 22,723.82 | 20,433.23 | 9,017.83 |
| | | 12-31-1943 | 66,899.13 | 274,621.67 | 22,723.82 | 20,433.21 | 9,017.83 |
| | | 12-31-1944 | 66,899.13 | 231,711.69 | 22,723.82 | 21,639.73 | 9,017.83 |
| NEW ORLEANS | | | | | | | |
| Jackson Brewing Co., 411 Wilkinson St., New Orleans, La. | Brewery | 12-31-1949 | 517,553.39 | 73,614.10 | 29,224.61 | 643.11 | None |
| | | 12-31-1941 | 622,823.67 | 152,800.23 | 35,817.25 | 17,653.63 | 5,474.27 |
| OKLAHOMA CITY | | | | | | | |
| Kaw Pipe Line Co., P. O. Box 2420, Tulsa, Okla. | Transportation by pipeline | 12-31-1941 | 217,551.70 | 319,632.44 | 25,215.85 | 25,215.85 | 7,816.62 |
| | | 12-31-1942 | 229,622.47 | 312,674.74 | 19,234.14 | 17,314.32 | 7,011.25 |
| | | 12-31-1943 | 229,622.47 | 312,674.74 | 19,234.14 | 17,314.32 | 7,011.25 |
| | | 12-31-1944 | 229,622.47 | 312,674.74 | 19,234.14 | 19,276.23 | 7,695.25 |
| | | 12-31-1945 | 229,622.47 | 312,674.74 | 19,234.14 | 19,276.23 | 7,695.25 |

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (subch. E) tax resulting from the operation of section 722 | Gross increase in the income (ch. 1) tax resulting from the operation of section 722 |
|---|--|--|--|--|--|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| OKLAHOMA CITY—continued | | | | | | | |
| Yellow Transit Freight Lines, Inc. (successor by merger to Yellow Transit Co.) (formerly Yellow Cab Transit Co.), 235 Madison Ave., New York, N. Y. | Motor transportation of freight | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 | \$203,940.01 203,940.01 203,940.01 203,940.01 | \$203,844.66 223,845.96 203,940.87 203,420.29 | \$46,763.46 84,919.87 84,919.87 84,919.87 | \$23,234.06 76,427.89 162,855.77 80,073.88 | \$7,218.06 33,907.93 67,935.90 33,907.93 |
| OMAHA | | | | | | | |
| J. L. Brandels & Sons, 16th and Douglas Sts., Omaha, Nebr. | Retail department store | 1-31-1943 | 269,734.43 | 148,524.34 | 11,465.57 | 56,494.37 | 25,109.60 |
| City National Bank of Hastings, 701 W. 2d St., Hastings, Nebr. | Commercial banking | 12-31-1945 | 17,145.60 | 7,958.24 | 66.47 | 63.14 | 35.23 |
| M & M Hotel Corp., 1802 Dodge St., Omaha, Nebr. | Hotel | 6-30-1946 | 4,983.32 | 51,778.98 | 1,660.68 | 793.10 | 220.84 |
| Sioux Falls Hotel Co., Inc., 1802 Dodge St., Omaha, Nebr. | do | 6-30-1945 | 21,669.91 | 32,065.67 | 2,873.04 | 2,729.39 | 1,622.71 |
| Union Stock Yards Co. of Omaha, Ltd., Omaha, Nebr. | Public stock yards | 6-30-1946 12-31-1943 12-31-1944 | 21,669.91 569,379.10 537,800.71 | 32,065.67 139,316.38 170,893.77 | 2,873.04 14,060.69 45,615.08 | 1,375.91 39,210.13 43,459.49 | 767.60 17,420.72 18,311.37 |
| PHILADELPHIA | | | | | | | |
| Campbell Chain Co. (formerly International Chain & Manufacturing Co.), Norway and Elm Sts., York, Pa. | Chain manufacturing | 3-31-1941 3-31-1942 | 38,522.65 45,360.06 | 436,477.35 429,639.94 | 16,337.67 23,246.11 | 0,750.50 13,373.73 | None 3,992.41 |
| Doall Philadelphia Co., 254 N. Laurel Ave., Des Plaines, Ill. | Distributors of machine tools, accessories and supplies | 6-16-1942 to 5-31-1943 | 91.43 | 11,563.17 | 3,323.57 | 2,872.01 | 859.42 |
| Philadelphia Piers, Inc., 330 Chestnut St., Philadelphia, Pa. | Operation of Federal marine piers under lease with the United States Maritime Commission | 12-31-1940 12-31-1942 12-31-1943 12-31-1945 | 28,054.72 39,022.00 39,413.54 37,905.49 | 80,245.28 93,627.45 93,235.91 94,743.96 | 7,608.28 4,469.00 4,077.40 5,535.51 | 1,923.30 4,099.00 3,669.71 5,300.23 | None 2,368.67 2,161.05 2,600.49 |
| PHOENIX | | | | | | | |
| Studio Theater, Inc., 206 Orpheum Theater Bldg., Phoenix, Ariz. | Theater | 12-31-1943 12-31-1944 12-31-1945 | 4,201.06 4,201.06 4,201.06 | 16,316.21 16,316.21 16,316.21 | 1,425.00 1,425.00 1,425.00 | 1,262.54 1,353.75 1,353.75 | 378.77 351.75 351.75 |
| PITTSBURGH | | | | | | | |
| Allegheny Ludlum Steel Corp., Brackenridge, Pa. | Manufacture and sale of steel and iron products | 12-31-1941 | 2,053,942.37 | 4,343,453.15 | 607,034.90 | 430,847.08 | 130,164.25 |
| William M. Bailey Co., 1221 Bausville Rd., Pittsburgh, Pa. | Commission merchants manufacturers agents dealing in mill and mine equipment | 12-31-1941 12-31-1942 | 19,519.15 21,033.10 | 46,980.85 45,466.90 | 5,132.40 3,618.45 | 2,353.01 1,340.71 | 699.29 778.54 |
| Copperweld Steel Co., 9th St. and Monongahela Ave., Glassport, Pa. | Manufacture of copperweld wire, copper wire and electric furnace alloy steel | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 1,227,445.05 1,217,194.61 125,220.28 156,461.35 158,434.12 | 2,288,184.57 2,288,184.57 231,566.56 200,325.49 200,325.49 | 205,861.37 205,861.37 60,529.72 81,038.65 79,065.88 | 248,995.06 372,891.90 22,475.43 51,024.62 83,056.28 | 70,170.91 161,691.60 None 15,220.70 30,295.47 |
| Federal Enameling & Stamping Co., Thompson Ave., McKees Rocks, Pa. | Manufacture of earthenware | 4-30-1942 4-30-1944 4-30-1945 4-30-1946 | 3,880,748.01 4,285,033.31 4,285,351.92 4,285,888.43 | 761,682.74 763,397.44 763,078.83 762,542.32 | 130,351.99 141,060.69 140,748.08 140,211.67 | 37,853.08 129,291.87 133,710.69 89,576.82 | 9,347.40 50,420.69 50,299.23 30,553.40 |
| H. J. Heinz Co., 1002 Progress St., Pittsburgh, Pa. | Manufacture and sale of food products | 4-10-1940 to 12-31-1940 | 83,230.35 | 559,876.85 | 11,760.65 | 4,625.38 | None |
| Lord Manufacturing Co., 1006 G. Daniel Baldwin Bldg., Erie, Pa. | Manufacturer of bonded rubber joints, shear type rubber mountings, etc. | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 97,676.42 885,578.78 706,853.94 693,741.72 693,741.72 | 755,243.71 79,540.04 600,701.73 688,330.27 703,254.25 | 33,893.58 None 371,390.06 354,508.28 354,508.28 | 20,017.41 67,497.87 222,837.61 310,057.45 340,057.40 | 6,180.06 None 69,079.87 153,803.31 153,803.31 |
| Pennsylvania Power Co., 19 E. Washington St., New Castle, Pa. | Electric light and power | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 97,676.42 885,578.78 706,853.94 693,741.72 693,741.72 | 755,243.71 79,540.04 600,701.73 688,330.27 703,254.25 | 33,893.58 None 371,390.06 354,508.28 354,508.28 | 20,017.41 67,497.87 222,837.61 310,057.45 340,057.40 | 6,180.06 None 69,079.87 153,803.31 153,803.31 |
| Sharpsville Steel Fabricators, Inc., Main and 6th St., Sharpsville, Pa. | Steel plate construction—steel fabricators | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 1,926.93 839,707.29 907,209.19 1,005,963.89 9,499.64 | 58,474.74 2,773,973.49 2,708,471.59 2,607,710.89 8,324.40 | 7,094.07 442,792.71 375,390.81 276,536.11 7,600.36 | 6,225.52 417,044.57 225,118.99 282,303.06 9,037.10 | 1,359.03 185,160.90 159,360.33 118,804.41 2,030.30 |
| The Union Switch & Signal Co., 1789-1807 Braddock Ave., Swissvale, Pa. | Manufacture and installation of railway safety equipment | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 1,926.93 839,707.29 907,209.19 1,005,963.89 9,499.64 | 58,474.74 2,773,973.49 2,708,471.59 2,607,710.89 8,324.40 | 7,094.07 442,792.71 375,390.81 276,536.11 7,600.36 | 6,225.52 417,044.57 225,118.99 282,303.06 9,037.10 | 1,359.03 185,160.90 159,360.33 118,804.41 2,030.30 |
| Victory Glass, Inc., Jeannette, Pa. | Manufacturing and selling glass | 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 9,499.64 1,377,818.75 166,622.85 76,140.25 | 8,324.40 166,622.85 76,140.25 76,140.25 | 7,600.36 76,140.25 76,140.25 76,140.25 | 9,037.10 63,616.07 63,616.07 63,616.07 | 2,030.30 20,309.00 20,309.00 20,309.00 |
| Westinghouse Electric Supply Co., 401 Liberty Ave., Pittsburgh, Pa. | Wholesale electrical supplies | 12-31-1941 | 1,377,818.75 | 166,622.85 | 76,140.25 | 63,616.07 | 20,309.00 |
| PROVIDENCE | | | | | | | |
| Mason Can Co., Dexter Rd., East Providence, R. I. | Manufacture of tinware and tin cans | 9-30-1941 9-30-1942 9-30-1943 9-30-1944 9-30-1945 | 46,633.10 56,695.91 56,059.20 56,059.20 56,059.20 | 23,520.35 47,312.20 47,948.91 47,948.91 47,948.91 | 6,566.00 7,904.09 8,540.80 8,540.80 8,540.80 | 1,641.72 4,240.81 7,630.72 16,012.83 1,625.40 | None 1,557.69 3,410.32 0,832.69 694.28 |
| Monowatt, Inc. (formerly the Monowatt Electric Corp.), 66 Bissell St., Providence, R. I. | Manufacture and sale of electric wiring devices | 12-31-1943 12-31-1944 12-31-1945 | 201,049.44 201,049.44 201,049.44 | 92,234.56 92,234.56 92,234.56 | 14,029.61 14,029.61 14,029.61 | 12,626.65 13,328.13 13,328.13 | 5,611.81 5,611.81 5,611.81 |
| Stillwater Worsted Mills, Inc., Harrisville, R. I. | Manufacturers worsted men's wear | 9-30-1943 9-30-1944 9-30-1945 9-30-1946 | 204,708.44 231,402.55 280,128.19 328,849.73 | 435,314.77 411,810.63 367,972.40 325,200.00 | 225,610.00 202,105.80 158,267.72 115,504.23 | 222,411.76 104,478.94 165,445.40 20,350.99 | 103,065.41 93,010.13 70,097.05 10,807.80 |
| RICHMOND | | | | | | | |
| H. E. Harman Coal Corp., Harman, Va. | Coal mining | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 62,221.18 68,262.79 80,819.63 1,394,553.83 1,394,026.65 | 176,867.07 170,825.46 158,263.72 1,664,635.57 1,937,868.45 | 26,128.82 20,087.21 7,530.47 193,808.65 268,473.35 | 14,370.85 18,078.51 9,777.32 116,285.19 356,182.42 | 4,454.00 8,031.87 3,012.19 30,049.42 158,303.30 |
| Sylvania Industrial Corp., transferor; Sylvania Division, American Viscose Corp., transferee, Fredericksburg, Va. | Manufacturers of cellulose products | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 1,394,553.83 1,394,026.65 1,394,026.65 1,394,026.65 1,394,026.65 | 1,664,635.57 1,937,868.45 1,854,617.10 1,854,617.10 1,854,617.10 | 193,808.65 268,473.35 268,473.35 268,473.35 268,473.35 | 116,285.19 356,182.42 355,346.12 121,629.03 125,511.80 | 30,049.42 158,303.30 157,931.01 12,476.39 52,847.03 |

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profit credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (cubic, E) tax resulting from the operation of section 722 | Gross increase in the income (cubic, E) tax resulting from the operation of section 722 |
|--|--|--|--|--|--|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| ST. LOUIS | | | | | | | |
| The John Deere Plow Co. of St. Louis, care Walter Kautz, Tax Director, Deere & Co., Moline, Ill. | Jobber farm machinery..... | 10-31-1941 10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946 | \$10,633.00 777,037.61 837,271.15 837,271.15 837,271.15 837,271.15 | \$1,231,813.11 1,537,312.59 233,319.85 233,319.85 233,319.85 233,319.85 | \$102,330.61 121,842.39 35,223.85 35,223.85 35,223.85 35,223.85 | \$31,180.20 120,433.18 20,779.40 89,673.61 99,467.41 15,119.21 | None \$44,755.37 13,231.29 33,631.65 33,631.65 6,235.60 503.23 |
| Fluorescent Fabricators, Inc., transferor; Alfred Joffe, Bernice Joffe & Herman Goralink, transferees, 7518 Cromwell Dr., Clayton, Mo. | Assembly of fluorescent lighting fixtures..... | 8-31-1943 | 1,013.79 | 15,637.63 | 1,833.21 | 1,637.59 | None |
| Gaylord Container Corp., 111 N. 4th St., St. Louis, Mo. | Manufacture of pulp, paper and paper products..... | 12-31-1940 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 1,633,534.61 1,376,633.17 1,423,215.09 1,423,735.17 1,423,620.21 1,417,632.17 | 722,632.65 1,619,637.31 627,773.41 615,319.79 833,634.83 833,634.83 | 235,163.31 271,770.72 212,842.82 235,633.16 251,674.91 241,674.91 | 63,910.24 163,632.43 191,639.44 233,439.55 219,636.16 219,636.16 | None 20,642.00 85,137.53 62,635.45 62,635.67 62,635.66 |
| Harris Langenberg Hat Co., 1110 Washington Ave., St. Louis, Mo. | Manufacturers of hats and caps..... | 11-30-1941 11-30-1942 11-30-1943 11-30-1944 | 69,633.22 111,631.69 111,631.69 111,631.69 | 33,730.63 74,233.31 64,943.31 64,943.31 | 7,672.13 8,623.81 8,623.81 8,623.81 | 2,131.49 6,879.61 6,879.61 8,441.87 | None 2,230.15 3,370.23 3,370.23 |
| St. Louis Amusement Co., 527 N. Grand Ave., St. Louis, Mo. | Operation of theaters..... | 8-31-1943 8-31-1944 8-31-1945 8-31-1946 | 111,631.69 111,631.69 111,631.69 111,631.69 | 82,634.67 12,151.85 12,151.85 12,151.85 | 4,537.79 45,337.79 45,337.79 45,337.79 | 4,537.79 42,611.27 31,513.94 19,769.69 | 18,213.11 18,213.11 15,213.11 6,639.67 |
| Streckfus Steamers, Inc., foot of Washington Ave., St. Louis, Mo. | Excursion steamboating..... | 12-31-1942 12-31-1943 12-31-1944 | 122,631.69 121,631.69 127,714.89 | 123,615.61 123,615.61 76,633.33 | 67,637.67 67,637.67 62,122.74 | 69,637.49 121,637.61 63,769.69 | 26,604.67 24,635.23 26,769.69 |
| ST. PAUL | | | | | | | |
| Continental Machines, Inc., Savage, Minn. Founders, Inc. (formerly Gamble Stores, Inc.), 15 N. 8th St., Minneapolis, Minn. | Manufacturing..... Buying and advertising..... | 8-31-1941 12-31-1940 12-31-1941 12-31-1942 | 153,633.15 153,633.15 233,633.69 233,633.69 | 754,317.01 6,233.63 75,633.63 45,633.63 | 69,433.85 27,637.61 72,633.63 62,163.63 | 17,733.13 9,634.63 37,639.47 29,634.49 | None None 11,632.73 None |
| Minnesota Paints, Inc. (formerly Minnesota Linseed Oil & Paint Co.), 1101 S. 3d St., Minneapolis, Minn. | Manufacture, mixed oil, linseed meal, paints, and varnishes..... | 7-31-1941 7-31-1942 7-31-1943 7-31-1944 7-31-1945 7-31-1946 | 153,633.77 233,633.11 233,633.11 233,633.11 233,633.11 233,633.11 | 337,633.62 337,633.62 337,633.62 337,633.62 337,633.62 337,633.62 | 74,777.59 74,777.59 74,777.59 74,777.59 74,777.59 74,777.59 | 43,330.49 67,639.65 69,475.54 69,475.54 69,475.54 69,475.54 | 14,276.63 29,619.65 29,619.66 29,619.66 29,619.66 29,619.66 |
| Owatonna Canning Co., Owatonna, Minn. Pacific Gamble Robinson Co. (successor to Gamble-Robinson Co.), Box 3063, Seattle, Wash. | Canning..... Wholesale fruit, vegetables and groceries..... | 7-31-1946 12-31-1940 1-1-1942 11-30-1942 | 233,633.11 337,633.62 419,639.25 419,639.25 | 337,633.62 69,434.45 233,633.62 233,633.62 | 74,777.59 3,639.63 43,763.34 43,763.34 | 7,330.44 2,614.65 37,634.60 37,634.60 | 3,639.63 1,633.23 19,617.18 19,769.70 |
| SAN FRANCISCO | | | | | | | |
| Beringer Bros., Inc., St. Helena, Calif. | Bonded winery..... | 1-1-1941 to 11-30-1942 | 23,211.59 | 19,645.21 | 7,630.60 | 2,223.55 | 72.27 |
| Leslie Salt Co., 505 Beach St., San Francisco, Calif. | Salt manufacturers..... | 7-31-1941 7-31-1942 7-31-1943 7-31-1944 7-31-1945 7-31-1946 | 23,637.73 23,637.73 23,637.73 23,637.73 23,637.73 23,637.73 | 16,163.63 16,163.72 17,637.60 23,637.83 23,637.83 23,637.83 | 9,601.49 7,111.63 7,433.63 None None 122.65 | 6,161.73 6,663.63 7,633.63 2,771.43 None 567.69 | 234.17 5,423.29 4,723.63 1,543.18 None 562.81 |
| National Container Corp., of Calif. (formerly Corrugated Kraft Containers, Inc.), 7th and Terminal Sts., Oakland, Calif. | Manufacture of corrugated containers..... | 10-31-1942 10-31-1943 10-31-1944 10-31-1945 10-31-1946 | 83,637.19 767,631.70 767,631.70 767,631.70 767,631.70 | 83,637.43 124,163.45 171,274.50 171,274.50 171,274.50 | 14,613.24 42,163.24 43,813.24 43,813.24 43,813.24 | 8,763.67 37,673.42 43,953.77 43,953.77 43,953.77 | 3,623.29 16,879.23 19,633.63 29,639.69 3,632.50 |
| The Newhall Land & Farming Co., Piru, Calif. | Livestock and farming..... | 12-31-1941 12-31-1942 12-31-1943 | 19,110.11 223,634.66 231,637.70 | 64,630.61 173,217.73 223,632.87 | 33,639.63 23,162.67 None | 22,769.61 22,671.63 1,634.65 | 7,643.69 19,671.69 632.67 |
| Peterbilt Motors Co., 107th Ave. and MacArthur Blvd., Oakland, Calif. | Manufacturer—heavy duty trucks..... | 12-31-1941 12-31-1942 12-31-1943 | None None 27,730.48 | None None 83,634.61 | None None 10,623.67 | None None 11,637.37 | None None 6,837.12 |
| Stokely-Van Camp, Inc. (formerly Foster & Woods Canning Co.), care Stokely-Van Camp, Inc., 941 N. Meridian St., Indianapolis, Ind. | Canning fruits and vegetables..... | 2-23-1941 2-23-1942 | 15,144.54 19,631.69 | 62,633.47 57,633.47 | 29,639.16 27,633.69 | 6,623.14 14,820.65 | None 4,594.21 |
| SEATTLE | | | | | | | |
| Inland Petroleum Transportation Co., Inc., 2418 Airport Way, Seattle, Wash. | Highway freight transportation..... | 12-31-1941 12-31-1942 12-31-1943 12-31-1944 12-31-1945 | 31,763.69 31,763.69 31,763.69 31,763.69 31,763.69 | 27,617.43 27,617.43 27,617.43 27,617.43 27,617.43 | 6,763.91 6,763.91 6,763.91 6,763.91 6,763.91 | 2,243.12 6,633.62 6,633.62 2,834.69 6,573.47 | 727.62 3,633.72 3,633.72 1,233.79 3,633.72 |
| SPRINGFIELD | | | | | | | |
| Abingdon Potteries, Inc. (formerly Abingdon Sanitary Manufacturing Co.), Abingdon, Ill. | Manufacture of vitreous ware and art ware..... | 12-31-1941 12-31-1942 | 122,671.43 122,671.43 | 172,423.62 172,423.62 | 33,673.62 33,673.62 | 32,270.63 32,270.63 | 13,591.44 13,591.44 |
| Indian Refining Co., transferor; The Texas Co., transferee, 135 E. 42d St., New York, N. Y. | Refiners and distributors of petroleum and its products..... | 12-31-1941 12-31-1942 1-1-1943 4-21-1943 | 1,743,374.70 1,441,163.45 1,633,633.69 None | 3,493,453.61 4,634,612.63 6,233,570.75 None | None 193,763.65 639,891.61 None | 17,459.43 153,731.61 151,752.67 None | 5,421.75 81,639.69 67,444.47 None |
| SYRACUSE | | | | | | | |
| Lipe-Rollway Corp. (formerly W. C. Lipe, Inc.), 806 Emerson Ave., Syracuse, N. Y. | Manufacturers of machine tools, automotive clutches and transmissions..... | 11-30-1944 | 113,211.35 | 274,694.36 | 16,637.73 | 15,110.47 | 6,369.79 |
| The Raymond Corp. (formerly Lyon-Raymond Corp.), Greene, N. Y. | Manufacturing material handling equipment..... | 12-31-1944 12-31-1945 | 6,763.69 6,763.69 | 22,637.45 22,632.63 | 915.23 971.31 | 853.11 622.75 | 273.25 262.25 |

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued

FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (subh. E) tax resulting from the operation of section 722 | Gross increase in the income (ch. 1) tax resulting from the operation of section 722 |
|--|--|--------------------|--|---|---|---|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| UPPER MANHATTAN | | | | | | | |
| Amalgamated Textiles, Ltd., 51 Madison Ave., New York, N. Y. | Woolens..... | 11-30-1944 | \$25,901.42 | \$90,334.28 | \$45,353.53 | \$47,322.55 | \$20,093.69 |
| | | 11-30-1945 | 30,209.90 | 95,025.89 | 41,040.10 | 44,211.15 | 18,015.23 |
| | | 11-30-1946 | 55,335.86 | 69,899.84 | 15,014.14 | 1,693.08 | 712.02 |
| Arkwright Inc., 123 W. 31st St., New York, N. Y. | Resident buying..... | 12-31-1943 | 6,551.66 | 4,150.69 | 1,874.84 | 1,835.60 | 550.69 |
| | | 12-31-1944 | 6,514.19 | 4,188.17 | 1,012.31 | 1,893.93 | 639.73 |
| C. M. Armstrong, Inc., 100 E. 42d St., New York, N. Y. | Dealer in chemicals..... | 12-31-1942 | 8.00 | 37,783.46 | 2,439.91 | 3,139.34 | 1,170.97 |
| | | 12-31-1943 | 1,697.08 | 36,099.40 | 760.85 | 675.77 | 202.73 |
| | | 12-31-1944 | 2,407.03 | 35,389.38 | 40.83 | 38.78 | 11.03 |
| | | 12-31-1945 | 960.35 | 36,836.11 | 1,497.60 | 1,413.18 | 401.64 |
| Bakelite Corp. (successor, Union Carbide & Carbon Corp.), 30 E. 42d St., New York, N. Y. | Manufacture of phenol resin products.... | 12-31-1941 | 842,361.60 | 238,182.03 | 204,415.11 | 122,649.07 | 33,021.21 |
| | | 12-31-1942 | 855,994.50 | 442,005.40 | 210,637.02 | 107,673.32 | 87,854.80 |
| | | 12-31-1943 | 841,709.34 | 457,190.66 | 211,612.63 | 148,343.18 | 84,657.03 |
| Berlin & Jones Co., Inc., 601 W. 26th St., New York, N. Y. | Envelope manufacturers..... | 12-31-1942 | 22,559.80 | 45,840.20 | 4,405.95 | 13,220.03 | 7,120.18 |
| | | 12-31-1943 | 27,942.89 | 40,457.11 | 4,072.11 | 4,210.05 | 2,484.65 |
| | | 12-31-1944 | 3,082,123.86 | 2,418,531.34 | 402,001.14 | 361,801.03 | 160,500.40 |
| Bond Stores, Inc., 5th Ave. at 35th St., New York, N. Y. | Clothing chain stores..... | 12-31-1944 | 6,123.20 | 10,857.30 | 5,403.31 | 5,133.15 | 1,489.43 |
| Mary Brosnan Inc., 45-18 Ct. Sq., Long Island City, N. Y. | Manufacture of display figures..... | 12-31-1944 | 9,694.63 | 82,790.45 | 11,870.32 | 10,735.60 | 6,322.10 |
| California Pacific Crayon Co., Inc., 41 E. 42d St., New York, N. Y. | Crayon manufacturers..... | 12-31-1944 | 9,701.12 | 82,784.01 | 11,863.83 | 20,832.18 | 10,344.10 |
| The Coco-Cola Bottling Co. of New York, Inc., 60 E. 42d St., New York, N. Y. | Bottling and sale of bottled coco-cola.... | 12-31-1942 | 981,479.93 | 362,411.08 | 22,753.50 | 20,478.15 | 9,101.40 |
| Coty, Inc., 730 5th Ave., New York, N. Y. | Wholesalers perfumes, cosmetics, etc..... | 12-31-1944 | 803,372.02 | 432,658.23 | 15,777.03 | 14,989.03 | 6,311.20 |
| Dale Distributing Co., Inc. (formerly The Dale Radio Co., Inc.), 40 E. 32d St., New York, N. Y. | Wholesale household electrical appliances..... | 3-31-1941 | 3,017.27 | 73,878.21 | 12,028.39 | 699.72 | None |
| | | 3-31-1942 | 3,615.12 | 73,030.62 | 41,669.21 | 25,074.82 | 14,610.22 |
| Dale Distributing Co., Inc., 40 E. 32d St., New York, N. Y. | Wholesale household electrical appliances..... | 5-31-1946 | 8,618.03 | 68,277.44 | 35,096.03 | 12,798.22 | 5,931.14 |
| The Fleischmann Distilling Sales Corp., 595 Madison Ave., New York, N. Y. | Wholesale alcoholic beverages..... | 12-31-1941 | 24,063.18 | 71,260.63 | 12,764.47 | 5,112.20 | 1,534.89 |
| | | 12-31-1942 | 24,063.18 | 94,432.44 | 12,764.47 | 11,483.02 | 6,765.10 |
| | | 12-31-1943 | 24,063.18 | 90,736.02 | 12,764.47 | 11,483.03 | 6,765.10 |
| | | 12-31-1944 | 24,063.18 | 112,100.40 | 12,764.47 | 12,120.21 | 6,765.10 |
| The Flintkote Co., 30 Rockefeller Plaza, New York, N. Y. | Manufacture and sale of asphalt and asbestos roofings and sidings, emulsions and allied products, as principal. | 12-31-1941 | 1,427,348.66 | 2,425,093.65 | 239,334.18 | 143,630.51 | 44,625.40 |
| | | 12-31-1942 | 1,694,410.46 | 2,833,741.68 | 183,893.22 | 165,605.70 | 73,654.09 |
| | | 12-31-1943 | 1,669,732.99 | 2,904,674.14 | 204,909.78 | 368,837.61 | 103,927.81 |
| | | 12-31-1944 | 1,733,657.21 | 2,904,674.14 | 204,909.78 | 194,064.27 | 81,992.02 |
| | | 1-31-1944 | 154,606.93 | 98,806.77 | 57,012.40 | 52,095.84 | 23,041.93 |
| B. Gertz, Inc., care Allied Stores Corp., 401 5th Ave., New York, N. Y. | Department store..... | 1-31-1944 | 223,564.58 | 74,658.51 | 31,314.05 | 33,773.86 | 28,312.03 |
| Gristede Bros., Inc., 1601 Bronx Dale Ave., New York, N. Y. | Chain retail grocery and meat stores.... | 4-30-1943 | 221,784.99 | 76,438.10 | 31,314.05 | 25,750.39 | 12,625.07 |
| Hartol Petroleum Corp., (formerly Hartol Products Corp.), 630 5th Ave., New York, N. Y. | Petroleum products..... | 4-30-1944 | 148,659.23 | 286,606.05 | 49,013.57 | 44,209.22 | 19,293.43 |
| | | 5-31-1945 | 148,608.40 | 310,400.90 | 47,930.23 | 46,601.27 | 19,183.69 |
| Hav-Adams Corp., care Vanderbilt Hotel, 4 Park Ave., New York, N. Y. | Hotel..... | 12-31-1944 | 45,951.96 | 1,875.83 | 1,875.83 | 3,545.93 | 1,493.02 |
| Interborough News Co., 11 Beach St., New York, N. Y. | Wholesale distribution of magazines, newspapers, etc., and operation of newsstands, vending machines, etc., in city-owned subway, 8th Ave. division. | 12-31-1944 | 217,073.05 | 220,184.35 | 12,170.55 | 22,839.04 | 10,704.87 |
| | | 12-31-1945 | 217,636.06 | 220,621.34 | 11,870.55 | 11,277.02 | 4,715.45 |
| Josko Bros. Co., care Allied Stores Corp., 401 5th Ave., New York, N. Y. | Department store..... | 1-31-1944 | 433,478.59 | 82,799.71 | 36,821.41 | 32,607.70 | 14,605.60 |
| Lounges-Wittnauer Watch Co., Inc., 580 5th Ave., New York, N. Y. | Sale of watches and clocks at wholesale. | 3-31-1941 | 148,070.95 | 417,323.00 | 16,738.40 | 11,977.67 | None |
| | | 3-31-1942 | 184,623.12 | 626,873.93 | 95,349.78 | 63,975.00 | 10,832.27 |
| | | 3-31-1943 | 182,163.22 | 697,547.87 | 104,221.27 | 113,645.74 | 60,609.23 |
| | | 3-31-1944 | 173,803.41 | 608,023.20 | 114,699.60 | 114,830.78 | 60,313.18 |
| | | 3-31-1945 | 184,585.93 | 600,067.47 | 106,743.87 | 110,393.24 | 40,491.30 |
| Lum's 52d St. Corp., 148-50 W. 52d St., New York, N. Y. | Restaurant..... | 3-31-1944 | 2,301.90 | 25,028.70 | 1,783.10 | 3,120.17 | 926.37 |
| | | 3-31-1945 | 2,628.23 | 24,855.28 | 1,556.77 | 1,478.93 | 420.33 |
| MacAndrews & Forbes Co., 200 5th Ave., New York, N. Y. | Manufacturing of licorice products, paper board, insulating board and foamite. | 12-31-1940 | 709,638.10 | 173,021.63 | 28,152.16 | 7,790.45 | None |
| | | 12-31-1941 | 836,303.12 | 214,014.64 | 33,550.87 | 19,724.32 | 6,114.63 |
| | | 12-31-1942 | 836,303.12 | 214,014.64 | 33,550.87 | 30,195.79 | 13,420.36 |
| | | 12-31-1943 | 836,303.12 | 214,014.64 | 33,550.87 | 30,195.78 | 13,420.34 |
| | | 12-31-1944 | 836,303.12 | 214,014.64 | 33,550.87 | 31,873.32 | 13,420.36 |
| | | 12-31-1945 | 836,303.12 | 214,014.64 | 33,550.87 | 31,873.33 | 13,420.36 |
| National Broadcasting Co., Inc., 30 Rockefeller Plaza, New York, N. Y. | Communications—Radio broadcasting and television. | 12-31-1943 | 4,083,832.18 | 2,901,293.91 | 185,210.82 | 166,689.74 | 74,034.33 |
| | | 12-31-1944 | 4,083,832.18 | 2,901,293.91 | 185,210.82 | 175,950.28 | 74,034.33 |
| | | 12-31-1945 | 4,083,832.18 | 3,093,061.10 | 185,210.82 | 175,950.28 | 74,034.33 |
| National Bulk carriers, Inc., 630 5th Ave., New York, N. Y. | Steamship..... | 12-31-1940 | 451,374.49 | 466,689.64 | 264,568.31 | 27,155.89 | None |
| North American Pulp & Paper Corp., transferor; care Simplicity Pattern Co. Inc., transferee, 200 Madison Ave., New York, N. Y. | Manufacturer of paper..... | 12-31-1941 | 420,645.23 | 1,055,367.00 | 614,694.77 | 616,674.21 | 100,313.63 |
| | | 12-31-1942 | 33,275.72 | 214,200.61 | 14,221.28 | 13,313.36 | 4,130.46 |
| | | 12-31-1943 | 41,214.25 | 206,261.98 | 6,235.76 | 21,370.18 | 11,652.01 |
| | | 12-31-1944 | 50,469.45 | 197,000.78 | None | 17,233.02 | 9,826.28 |
| The Parents Institute, Inc., 52 Vanderbilt Ave., New York, N. Y. | Magazine publishing..... | 7-31-1941 | 84,275.73 | 324,220.09 | 5,074.27 | 1,792.28 | None |
| | | 7-31-1942 | 101,719.06 | 354,785.45 | 15,605.94 | 6,578.53 | 2,199.75 |
| | | 7-31-1943 | 108,029.07 | 433,725.44 | 9,295.93 | 8,369.33 | 3,718.37 |
| | | 6-30-1944 | 2,476.12 | 291,265.12 | 10,349.63 | 2,353.84 | None |
| Jerry Rossman Corp., 1412 Broadway, New York, N. Y. | Silk and rayon converter..... | 12-31-1941 | 51,601.23 | 238,971.42 | 48,527.63 | 24,324.26 | 7,540.53 |
| | | 12-31-1942 | 55,915.35 | 322,053.85 | 61,447.39 | 40,643.62 | 20,739.47 |
| | | 12-31-1943 | 60,007.83 | 387,060.87 | 47,354.91 | 30,340.10 | 18,941.97 |
| | | 12-31-1944 | 64,168.10 | 301,402.17 | 43,194.64 | 41,163.68 | 17,327.80 |
| | | 12-31-1945 | 67,488.79 | 353,081.48 | 39,873.05 | 37,880.25 | 16,946.68 |
| | | 12-31-1946 | 7,013.00 | 4,140.40 | 3,652.82 | 3,403.68 | 1,012.28 |
| Scully Walton Inc. (formerly Scully Walton Oxygen Therapy Service, Inc.), 341 9th Ave., New York, N. Y. | Oxygen rental service..... | 12-31-1945 | 7,013.00 | 4,140.40 | 3,652.82 | 3,403.68 | 1,012.28 |
| Texagon Mills, Inc., 5731 Hudson Blvd., North Bergen, N. J. | Manufacturers of nettings..... | 6-30-1943 | 6,375.93 | 862,450.37 | 50,700.41 | 52,658.88 | 25,624.30 |
| | | 6-30-1944 | 7,905.99 | 721,844.69 | 61,042.86 | 34,062.07 | 20,923.03 |
| Time, Inc., 9 Rockefeller Plaza, New York, N. Y. | Magazine publishing, etc..... | 12-31-1940 | 2,331,014.42 | 4,867,300.63 | 1,222,460.88 | 611,230.34 | None |
| Todd & Brown, Inc., 103 Park Ave., New York, N. Y. | Builders and engineers..... | 12-31-1943 | 21,558.73 | 58,197.57 | 5,141.27 | 11,010.19 | 8,731.87 |
| Turner Construction Co., 420 Lexington Ave., New York, N. Y. | General building contractors..... | 12-31-1945 | 276,894.10 | 330,667.00 | 35,534.23 | 33,767.67 | 14,924.40 |

See footnotes at end of table.

EXCESS PROFITS TAX RELIEF GRANTED UNDER SECTION 722 OF THE INTERNAL REVENUE CODE BY THE COMMISSIONER OF INTERNAL REVENUE—Continued
FISCAL YEAR ENDED JUNE 30, 1953—continued

| Name and address of taxpayer (arranged by Internal Revenue districts in which excess profits tax returns were filed) | Business in which engaged | Taxable year ended | Excess profits credit before allowance of relief | Increase in the amount of excess profits credit claimed by taxpayer | Increase in the amount of excess profits credit allowed | Gross reduction in the excess profits (which, if tax resulting from the operation of section 722 | Gross increase in the income (which, if tax resulting from the operation of section 72 |
|--|--|--------------------|--|---|---|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| UPPER MANHATTAN—continued | | | | | | | |
| Witeco Chemical Co. (formerly Wishnick-Tumpeier, Inc.), 235 Madison Ave., New York, N. Y. | Jobber of chemicals and pigments and manufacturer of asphalts. | 6-30-1942 | \$53,521.27 | \$103,000.27 | \$18,656.03 | \$13,372.15 | \$3,022.27 |
| | | 6-30-1943 | 75,721.11 | 104,107.43 | 10,212.84 | 1,912.65 | 2.84 |
| | | 6-30-1944 | 75,000.61 | 104,000.43 | 10,612.04 | 15,672.85 | 7,673.03 |
| | | 6-30-1945 | 71,400.62 | 10,400.62 | 20,607.03 | 15,222.35 | 8,600.00 |
| The Yorke Publishing Co., Inc. (formerly The American Journal of Surgery, Inc.), 49 W. 45th St., New York, N. Y. | Medical publisher..... | 12-31-1942 | 2,520.75 | 1,477.65 | 1,672.21 | 659.58 | 26.14 |
| | | 12-31-1943 | 2,520.75 | 19,737.65 | 1,672.21 | 659.58 | 233.18 |
| WICHITA | | | | | | | |
| The Globe Oil & Refining Co., Wichita, Kans. | Petroleum refining..... | 12-31-1940 | 1,662,869.67 | 1,164,554.18 | 22,226.67 | 10,117.79 | None |
| | | 12-31-1941 | 1,236,207.75 | 1,713,737.62 | 429,674.81 | 230,622.69 | 120,329.67 |
| | | 12-31-1942 | 1,236,691.67 | 1,628,100.49 | 22,622.49 | 212,762.85 | 61,324.60 |
| | | 12-31-1943 | 1,236,691.67 | 1,628,100.49 | 22,622.49 | 221,619.67 | 61,324.60 |
| | | 12-31-1945 | 1,236,691.67 | 1,628,100.49 | 22,622.49 | 221,619.67 | 61,324.60 |
| The R. W. Rine Drilling Co., Central Bldg., Wichita, Kans. | Drilling contractor..... | 12-31-1943 | 27,181.76 | 22,822.83 | 8,763.23 | 7,819.61 | 4,042.10 |
| | | 12-31-1944 | 27,181.76 | 22,822.83 | 8,763.23 | 8,163.67 | 4,642.10 |
| | | 12-31-1945 | 27,181.76 | 22,822.83 | 9,237.75 | 8,773.89 | 4,862.62 |
| WILMINGTON | | | | | | | |
| E. I. du Pont de Nemours & Co., Du Pont Bldg., Wilmington, Del. | Manufacturing and selling..... | 12-31-1941 | \$3,621,141.67 | \$2,493,612.22 | 14,663,481.67 | 8,631,632.60 | 2,734,137.33 |
| | | 12-31-1942 | 3,631,423.91 | 13,674,833.67 | 13,674,833.62 | 11,763,633.63 | 3,228,694.25 |
| | | 12-31-1943 | 3,723,870.65 | 13,711,616.73 | 13,117,603.61 | 11,666,622.67 | 5,216,122.49 |
| | | 12-31-1944 | 3,723,870.65 | 13,723,632.73 | 13,623,672.69 | 12,676,694.19 | 5,397,453.11 |
| | | 12-31-1945 | 3,731,678.65 | 13,763,763.61 | 13,294,297.69 | 12,653,437.21 | 5,317,663.64 |

SUPPLEMENTAL LIST FOR FISCAL YEAR ENDED JUNE 30, 1953

| | | | | | | | |
|---|-------------------------------|------------|------------|-------------|------------|------------|------------|
| BIRMINGHAM | | | | | | | |
| Leedy-Glover Realty & Insurance Co., Inc. (formerly Leedy-Glover General Agency, Inc.), 2131 3rd Ave., N., Birmingham, Ala. | General insurance agents..... | 12-31-1945 | \$2,457.64 | \$23,672.61 | \$3,473.03 | \$3,624.13 | \$3,174.62 |
| CHICAGO | | | | | | | |
| Uhlemann Optical Co. of Illinois, 55 E. Washington St., Chicago, Ill. | Opticians..... | 12-31-1943 | 16,763.61 | 45,622.85 | 13,671.69 | 10,619.69 | 6,267.17 |
| | | 12-31-1944 | 16,763.48 | 45,673.43 | 13,612.62 | 20,493.49 | 8,874.29 |

* Allowance made during the fiscal year ended June 30, 1953, represents addition to relief previously allowed and published.

* Allowance in accordance with decision of the Tax Court of the United States based on a real settlement of the parties. No previous allowance by the Commissioner.

* Allowance in accordance with decision of the Tax Court of the United States after hearing on the merits. No previous allowance by the Commissioner.

* Allowance in accordance with decision of the Tax Court of the United States based on agreed settlement of the parties. Previous allowance by the Commissioner.

[F. R. Doc. 53-7387; Filed, Aug. 20, 1953; 8:55 a. m.]

DEPARTMENT OF DEFENSE

Office of the Secretary

ASSISTANT SECRETARY OF DEFENSE (SUPPLY AND LOGISTICS)

DUTIES AND RESPONSIBILITIES

Pursuant to the authority vested in me by the National Security Act of 1947, as amended, and by Reorganization Plan No. 6 of 1953, the Assistant Secretary of Defense (Supply and Logistics) established by Department of Defense directive dated June 30, 1953, shall, in addition to such responsibilities as may be hereafter assigned, have the following responsibilities:

(1) Developing policies and procedures for the Department of Defense in the broad fields of procurement, production, distribution, transportation, storage, cataloging, requirements, and mobilization planning.

(2) Providing advice and assistance to the Secretary of Defense and his staff on supply and logistic aspects of Department of Defense policies, plans, and programs.

(3) Providing (in cooperation with the Assistant Secretary of Defense (Applications Engineering)) for item specification standardization.

(4) Establishing policies and procedures for the determination of requirements for the periodic review of major end items.

(5) Providing for the periodic review of tables of equipment.

(6) Appraising the feasibility of strategic plans in terms of the availability of materials, end items, components and support.

(7) Establishing policies and procedures for the review and analysis of requirements for basic materials (copper, steel, aluminum, etc.) needed for the production of end item programs approved for the Department of Defense.

(8) Representing the Department of Defense before appropriate Government agencies in presenting requirements for and securing the allocations of basic materials for the Department.

(9) Recommending to the Secretary of Defense the assignment of procurement responsibilities among the several military departments.

(10) Making recommendations for regrouping, combining, or dissolving existing interservice agencies operating in the fields of procurement, production, and distribution in such manner as to promote efficiency and economy.

(11) Coordinating, as required, the activities of the military departments in the field of supply and logistics to elimi-

nate unnecessary duplication of effort and expenditure.

(12) Determining relative priorities of the various segments of the military procurement programs.

(13) Formulating policies and prescribing systems for procurement and production programming, for scheduling, and for expediting approved procurement and production plans for the Department of Defense.

(14) Determining and reporting to the Secretary of Defense and the Secretaries of the military departments as to current production performances as compared to schedules on major items.

(15) Making recommendations on requirements for strategic materials that should be stockpiled to meet military needs.

(16) Formulating policies and programs of the Department of Defense in relation to industrial or commercial-type facilities and production equipment, and administering the responsibilities of the Secretary of Defense in relation to machine tool and production equipment reserves provided for in the National Industrial Reserve Act of 1948 (P. L. 833, 80th Cong.)

(17) Formulating policies and systems in the fields of personal property inventory, warehousing, communication serv-

ices, utilities, supply and transportation and traffic management.

(18) Prescribing a single supply catalog system and accomplishing its progressive utilization in all supply functions within the Department of Defense, including the administration of the Defense Cataloging and Standardization Act (P. L. 436, 82d Cong.)

(19) Representing the Department of Defense with other governmental, non-governmental and international organizations on supply and logistics matters of mutual interest or responsibility.

(20) Arranging for the supervision of such subordinate agencies as exists or may be created to consider subjects falling within the scope of his responsibilities.

(21) Developing policies and procedures to assure that small business receives its proper share of procurement contracted for by the Department of Defense.

(22) Developing and issuing, in coordination with the military departments, the Armed Service Procurement Regulation.

(23) Insuring effective implementation of established Department of Defense policies, plans and programs in the above listed areas and taking all necessary or appropriate action to insure that the procedures, methods, and practices of military departments are in compliance therewith.

The Assistant Secretary of Defense (Supply and Logistics) is herewith delegated the authority to obtain such reports and information from the military departments as are necessary to carry out his responsibilities and is authorized to request the military departments to issue the necessary directives to obtain such reports and information.

In the performance of these functions, the Assistant Secretary of Defense (Supply and Logistics) will to the extent practical, utilize the advice, assistance and appropriate facilities of the military departments. Such utilization shall not, however, be so construed or so utilized as to circumvent the established command channels through the Secretaries of the military departments for the formal communication of approved policies, plans or other directives.

Directives recommended by the Assistant Secretary (Supply and Logistics) which intend to change established policies or procedures will be signed by the Secretary or Deputy Secretary of Defense, and their implementation will be accomplished by the Secretaries of the military departments or by their designated agents.

The Assistant Secretary (Supply and Logistics) is specifically prohibited from negotiating contracts with suppliers.

Department of Defense Directive 5126.5, Munitions Board Charter, dated July 29, 1952, Department of Defense Directive 5126.7, Terms of Reference for the Director, Defense Supply Management Agency, dated September 12, 1952, and Secretary of Defense Memorandum, Establishment of the Military Traffic Service, dated August 23, 1950, are cancelled and all other directives or memoranda or parts thereof, to the extent they are inconsistent with the provisions of

this directive, are modified accordingly or rescinded, as appropriate.

C. E. WILSON,
Secretary of Defense.

[F. R. Doc. 53-7368; Filed, Aug. 20, 1953;
8:45 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 70-3118]

NEW ENGLAND GAS AND ELECTRIC ASSOCIATION AND WORCESTER GAS LIGHT CO.

NOTICE OF FILING REGARDING ISSUANCE AND
SALE OF COMMON SHARES AND ISSUANCE
AND SALE OF PROMISSORY NOTES

AUGUST 17, 1953.

Notice is hereby given that a joint application-declaration has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935 (the "act") by New England Gas and Electric Association ("Negea") a registered holding company and its public-utility subsidiary company, Worcester Gas Light Company ("Worcester Gas"). Applicants-Declarants have designated sections 6 (a) 6 (b) 7 and 12 (f) of the act as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than August 31, 1953, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law, if any raised by said application-declaration which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time after August 31, 1953, said application-declaration, as filed or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof.

All interested persons are referred to said application-declaration, which is on file in the office of this Commission, for a statement of the transactions therein proposed, which are summarized as follows:

Negea proposes to offer under preemptive rights to its shareholders of record on a record date to be determined, a number of additional common shares. The shares are to be offered on a primary subscription basis of one such additional-share for each ten common shares held on the record date. An over-subscription privilege on a pro rata allotment basis is also offered for the shares not originally subscribed for. The rights to subscribe are to be evidenced by subscription warrants.

On the basis of the number of common shares outstanding at June 30, 1953, and assuming 100 percent subscription, Negea would issue 194,916 additional common shares. It is esti-

mated that normal conversion of Negea's 4½ percent cumulative convertible preferred shares for common shares during the period from June 30, 1953, to the record date will increase this amount by one-tenth of the common shares so issued.

No fractional shares will be issued by Negea. If the number of common shares held of record by any shareholder is not evenly divisible by ten, the warrant issued to such shareholder will entitle him or his transferee to subscribe for one additional common share in excess of the whole number of additional common shares to which he would otherwise be entitled. Accordingly, if said 194,916 shares are insufficient to satisfy the primary subscription right as proposed, Negea proposes to issue such number of additional shares as may be necessary.

The proposed sale of common shares will not be underwritten but Negea will utilize the services of dealers in soliciting subscriptions. First Boston Corporation, which is receiving a fee of \$833 per month as Negea's financial advisor, will serve as manager of the soliciting dealers without additional compensation. The offering price (to be determined by Negea) and further details as to the terms of the proposed sale of the additional common shares will be supplied by subsequent amendment. Negea proposes to stabilize the price of its common shares for the purpose of facilitating the offering and distribution of the additional common shares by the purchase of not more than 5 percent of the additional common shares offered to its shareholders.

Negea also proposes to issue to one or more banks unsecured promissory notes in the aggregate principal amount of \$2,000,000. Each of such notes will mature two years from its issue date which will be no later than November 2, 1953, and will bear interest at a rate of 3½ percent per annum. It is stated that competitive conditions were maintained in negotiating this interest rate.

Worcester Gas, all of whose common stock is owned by Negea, proposes to increase the amount of its authorized common stock from 331,216 to 350,000 shares and proposes to issue not more than 18,784 shares of such stock to Negea at a price of \$25 per share. Such price has been fixed by Worcester Gas' board of directors, and the issuance and sale of such stock, including the price thereof, has been approved by the Department of Public Utilities of the Commonwealth of Massachusetts.

Negea proposes to apply the proceeds to be derived from the issue and sale of the promissory notes to reduce its presently outstanding short-term bank indebtedness from \$4,166,100 to \$2,166,100 and to apply the proceeds derived from the sale of its common stock to retire the balance of such bank indebtedness. Negea proposes to use the balance of the proceeds derived from the sale of its common stock to purchase such number of shares of common stock of Worcester Gas as can be acquired with the amount available, but, as indicated above, in no event more than 18,784 shares of such

stock. In the event the proceeds available to Negea from the sale of its additional shares exceed the amount required to purchase said 18,784 common shares, such excess will be set aside by Negea to be invested in additional securities of its subsidiaries when necessary. Worcester Gas proposes to apply the proceeds derived from the sale of its common stock to the partial reimbursement of its Plant Replacement Fund for expenditures made therefrom to finance extensions, additions and improvements to its plant and property.

It is represented that no Federal commission, other than this Commission, has jurisdiction over the proposed transactions.

It is requested that the Commission's order approving the issuance of the proposed two-year promissory notes become effective forthwith on or before September 9, 1953, and that its order with respect to the other proposed transactions become effective on the date on which the Registration Statement relating to the proposed issuance of common stock becomes effective which date is expected to be on or about September 30, 1953.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 53-7370; Filed, Aug. 20, 1953;
8:45 a. m.]

INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 28375]

SOAP AND WASHING COMPOUNDS FROM
ST. LOUIS, MO., TO MEMPHIS, TENN.

APPLICATION FOR RELIEF

AUGUST 18, 1953.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for carriers parties to schedule listed below.

Commodities involved: Soap, cleaning, washing, and scouring compounds, and related articles, carloads.

From: St. Louis, Mo.

To: Memphis, Tenn.

Grounds for relief: Competition with rail carriers, circuitous routes.

Schedules filed containing proposed rates: C. A. Spaninger, Agent, tariff I. C. C. No. 1062, supp. 101.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the ex-

piration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission.

[SEAL] GEORGE W. LAIRD,
Acting Secretary.

[F. R. Doc. 53-7371; Filed, Aug. 20, 1953;
8:45 a. m.]

[4th Sec. Application 28370]

LUMBER FROM ALABAMA TO NEW ORLEANS,
LA.

APPLICATION FOR RELIEF

AUGUST 18, 1953.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for The Alabama Great Southern Railroad Company and other carriers.

Commodities involved: Lumber and forest products, carloads.

From: Points in Alabama.

To: New Orleans, La.

Grounds for relief: Competition with rail carriers, circuitous routes.

Schedules filed containing proposed rates: C. A. Spaninger, Agent, tariff I. C. C. No. 1293, supp. 30.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission.

[SEAL] GEORGE W. LAIRD,
Acting Secretary.

[F. R. Doc. 53-7372; Filed, Aug. 20, 1953;
8:45 a. m.]

[4th Sec. Application 28377]

MERCHANDISE IN MIXED CARLOADS FROM
CINCINNATI, OHIO, TO GADSDEN, ALA.,
AND ATLANTA, GA.

APPLICATION FOR RELIEF

AUGUST 18, 1953.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for Central of Georgia Railway Company and other carriers.

Commodities involved: Merchandise in mixed carloads.

From: Cincinnati, Ohio.

To: Gadsden, Ala., and Atlanta, Ga.

Grounds for relief: Competition with rail carriers, circuitous routes, additional routes.

Schedules filed containing proposed rates: C. A. Spaninger, Agent, tariff I. C. C. No. 1305, supp. 28.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission.

[SEAL] GEORGE W. LAIRD,
Acting Secretary.

[F. R. Doc. 53-7373; Filed, Aug. 20, 1953;
8:45 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

ALEX. FRIEDMANN, K. G.

NOTICE OF INTENTION TO RETURN VESTED
PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property

Alex. Friedmann, K. G., Vienna, Austria; Claim No. 42044; \$385,000 in the Treasury of the United States.

Property described in the following vesting orders: 27 (7 F. R. 4623, June 23, 1942), 68 (7 F. R. 6181, August 11, 1942), 112 (7 F. R. 7785, October 1, 1942), 291 (8 F. R. 625, January 16, 1943), 691 (8 F. R. 2161, February 18, 1943), 1963 (8 F. R. 11450, August 18, 1943), 2429 (8 F. R. 16536, December 8, 1943), 4732 (10 F. R. 3489, March 31, 1945), relating to United States Letters Patent, United States Patent Applications, and Patent Contracts identified in Schedule A attached hereto and made a part hereof.

Executed at Washington, D. C., on August 14, 1953.

For the Attorney General.

[SEAL] PAUL V. MYRON,
Deputy Director
Office of Alien Property.

SCHEDULE A

I. PATENTS

VESTED BY VESTING ORDER NO. 27

| Patent No. | Date issued | Inventor | Title | Assigned to Alex. Friedmann |
|------------|---------------|--------------|--|-----------------------------|
| 1,678,204 | July 24, 1928 | H. Srulowitz | Shutting off device for steam pipes and the like | Jan. 17, 1939 |
| 1,694,289 | Dec. 4, 1928 | do | Device for draining the main pipe of heating installations of railroad cars. | Do. |

VESTED BY VESTING ORDER NO. 112

| | | | | |
|-----------|----------------|------------|--|----------------|
| 1,555,559 | Sept. 20, 1925 | H. Deutsch | Steam admission control for exhaust steam injectors. | Feb. 3, 1938 |
| 1,574,798 | Mar. 2, 1926 | do | Steam injector with automatic shifting valve. | Do. |
| 1,697,906 | Jan. 8, 1929 | do | Exhaust steam injector. | Do. |
| 1,759,223 | May 20, 1930 | do | do | Do. |
| 1,853,325 | May 17, 1932 | do | Arrangement for starting and stopping exhaust steam injectors. | Apr. 21, 1931 |
| 1,903,696 | Apr. 11, 1933 | do | Preheater or economizer for locomotives. | Feb. 15, 1929 |
| 1,903,697 | do | do | Boiler feed apparatus with exhaust steam preheater. | Dec. 17, 1929 |
| 1,963,295 | June 19, 1934 | do | Injector for feeding locomotives or other boilers. | Sept. 19, 1932 |
| 2,110,502 | Mar. 8, 1938 | do | Automatic control device for the overflow valve of injectors. | Mar. 22, 1937 |
| 2,140,335 | Feb. 7, 1939 | do | Injector. | Feb. 23, 1938 |
| 2,218,936 | Oct. 15, 1940 | do | Safety device. | Apr. 9, 1938 |

VESTED BY VESTING ORDER NO. 201

| | | | | |
|-----------|----------------|---------------------|---|----------------|
| 1,550,470 | Oct. 6, 1925 | Otto Hajek et al. | Lubricating oil pump. | Feb. 3, 1938 |
| 1,560,813 | Dec. 22, 1925 | do | Variable stroke fluid pump. | Sept. 26, 1928 |
| 1,702,431 | Feb. 19, 1929 | L. Friedmann | Steam heating installation for railway cars. | (1) |
| 1,744,791 | Jan. 28, 1930 | G. Nemetz | Pump. | July 12, 1927 |
| 1,754,127 | Apr. 8, 1930 | H. Srulowitz | Pipe coupling. | Feb. 15, 1929 |
| 1,809,489 | June 9, 1931 | G. Nemetz | Pump for spinning liquid such as viscose. | June 22, 1928 |
| 1,860,206 | July 5, 1932 | O. Hajek | Driving mechanism of lubricating pumps. | Aug. 13, 1929 |
| 1,953,564 | Apr. 3, 1934 | G. Nemetz | Oil distributing and apportioning device. | Aug. 5, 1932 |
| 1,994,124 | Mar. 12, 1935 | H. Deutsch et al. | Nonlifting injector. | Mar. 7, 1934 |
| 2,054,900 | Sept. 22, 1936 | L. Friedmann et al. | Safety device for fluid brakes. | Jan. 5, 1934 |
| 2,108,724 | Feb. 15, 1938 | G. Nemetz | Labyrinth packing for bearings. | Dec. 2, 1935 |
| 2,158,905 | May 16, 1939 | do | Axle bearing for railway vehicles. | Jan. 21, 1937 |
| 2,197,704 | Apr. 16, 1940 | do | Lubricating device for the axle bearings of railway vehicles. | Nov. 19, 1936 |
| 2,197,705 | do | do | Oil distributing and apportioning device. | Oct. 6, 1937 |
| 2,215,987 | Sept. 24, 1940 | F. Urschler | Lubricating pump. | Apr. 12, 1939 |

VESTED BY VESTING ORDER NO. 661

| | | | | |
|-----------|---------------|--------------|--|--------------|
| 1,722,136 | July 23, 1929 | L. Friedmann | Valveless lubricating oil pumping apparatus. | Feb. 3, 1938 |
|-----------|---------------|--------------|--|--------------|

VESTED BY VESTING ORDER NO. 1603

| | | | | |
|-----------|--------------|----------|-------------|----------------|
| 1,783,646 | Dec. 2, 1930 | O. Hajek | Stop valve. | Sept. 26, 1928 |
|-----------|--------------|----------|-------------|----------------|

VESTED BY VESTING ORDER NO. 2429

| | | | | |
|-----------|---------------|----------|------------------------|---------------|
| 1,774,095 | Aug. 26, 1930 | O. Hajek | Viscose or rayon pump. | June 22, 1928 |
|-----------|---------------|----------|------------------------|---------------|

VESTED BY VESTING ORDER NO. 4732

| | | | | |
|-----------|---------------|---------------------|--|---------------|
| 1,726,552 | Sept. 3, 1929 | L. Friedmann | Steam injector. | Feb. 3, 1938 |
| 1,759,218 | May 20, 1930 | E. Blauhorn | Exhaust steam injector. | Do. |
| 1,869,473 | Aug. 2, 1932 | L. Friedmann et al. | Feeding device for the boilers of locomotives. | Feb. 15, 1929 |

II. PATENT APPLICATIONS

VESTED BY VESTING ORDER NO. 68

| Application serial No. | Date filed | Inventor | Title | Assigned |
|------------------------------------|------------------------------|-----------|---|---------------|
| 373,101 (now Patent No. 2,516,244) | Jan. 4, 1941 | G. Nemetz | Pressure lubricating system. | Nov. 23, 1940 |
| 369,597 (now Patent No. 2,331,924) | (July 25, 1950) ² | do | Feeder for dividing and distributing fluids. | Oct. 28, 1940 |
| 369,598 (now Patent No. 2,305,455) | (Dec. 11, 1940) | do | Pressure lubricating system. | Nov. 16, 1940 |
| 374,611 (now Patent No. 2,437,673) | (Dec. 15, 1942) ² | do | Low pressure steam heating system for vehicles. | (1) |
| | (Jan. 16, 1941) | H. Appel | | |

VESTED BY VESTING ORDER NO. 205

| | | | | |
|------------------------------------|------------------------------|----------|----------------------|-----|
| 331,240 (now Patent No. 2,356,372) | (Mar. 1, 1941) | H. Appel | Steam heating plant. | (1) |
| | (Aug. 22, 1945) ² | | | |

¹ Not assigned.² The date in parenthesis refers to the date of issuance of the patents.

III. PATENT CONTRACTS

A. All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in the firm Alex. Friedmann by virtue of an agreement dated March 31, 1937 (including all modifications thereof and supplements thereto, if any) by and between the firm Alex. Friedmann and the Nathan Manufacturing Company, which agreement relates, among other things, to United States Letters Patent No. 1,722,136 to the extent owned by the firm Alex. Friedmann immediately prior to the vesting thereof by Vesting Order No. 1903 (8 F. R. 11450, August 18, 1943).

B. All interests and rights created in the Attorney General of the United States by virtue of a license agreement (License No. 2235-F) effective January 1, 1947, by and between the Attorney General and the Nathan Manufacturing Company, relating, among other things, to United States Letters Patent No. 2,305,455.

[F. R. Doc. 53-7391; Filed, Aug. 20, 1953; 8:48 a. m.]

FLORIANE SCHWAIGER ET AL.

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Property, and Location

Floriane Schwaiger, nee Pöcher, Floriane Gasser, nee Schwaiger, and Adolf Fritz Schwaiger, Villach, Austria; Claim No. 45001; \$500 in the Treasury of the United States; one-fourth thereof to Floriane Schwaiger nee Pöcher, three-eighths thereof each to Floriane Gasser, nee Schwaiger and Adolf Fritz Schwaiger.

Executed at Washington, D. C., on August 11, 1953.

For the Attorney General.

[SEAL] PAUL V MYRON,
Deputy Director,
Office of Alien Property.

[F. R. Doc. 53-7390; Filed, Aug. 20, 1953; 8:48 a. m.]

COMPAGNIE GENERALE D'ELECTRICITE

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property
Compagnie Generale d'Electricite, Paris, France; Claim No. 35534; property described in Vesting Order Nos. 666 (8 F. R. 5047, April 17, 1943) and 667 (8 F. R. 4995, April 17, 1943), relating to United States Letters Patent more particularly described in Schedule A attached hereto and made a part hereof.

Executed at Washington, D. C., on August 11, 1953.

For the Attorney General.

[SEAL]

PAUL V. MYRON,
Deputy Director
Office of Alien Property.

SCHEDULE A

PROPERTY VESTED FROM COMPAGNIE GENERALE D'ELECTRICITE

I. PATENTS VESTED BY VESTING ORDER NO. 666

| Patent number | Date issued | Inventor | Title |
|---------------|---------------|-----------------------|--|
| 1,661,990 | Mar. 6, 1928 | Henri Benit..... | Driving mechanism for winchors for artificial cills. |
| 1,661,991 |do..... |do..... | Reel for cables. |
| 1,635,945 | Feb. 18, 1928 |do..... | Spring belt stretcher. |
| 1,714,415 | May 21, 1929 |do..... | Automatic circuit breaker system. |
| 1,715,978 | June 4, 1929 |do..... | Lubricating device for vertical shafts. |
| 1,921,905 | Aug. 8, 1933 | Robert Blem..... | Hydroelectric installation. |
| 1,924,056 | Aug. 22, 1933 | Henri Benit..... | Strain insulator chain. |
| 1,934,246 | June 23, 1934 |do..... | Apparatus for automatically charging batteries. |
| 1,955,237 | July 10, 1934 | Alfred Dinin..... | Storage battery separator. |
| 1,973,439 | Nov. 6, 1934 | Henri Benit..... | Hydraulic rotatory and transitory device. |
| 1,973,440 |do..... |do..... | Storage battery charging system. |
| 2,076,238 | Apr. 6, 1937 | Lucien Jules Jammau.. | Method of charging the electric accumulators of lead having slight local action. |
| 2,078,143 | Apr. 20, 1937 |do..... | Regenerative electric cell. |
| 2,118,657 | May 24, 1938 | Louis Domenach..... | Dielectric. |
| 2,141,553 | Dec. 27, 1938 | Camille Ravut..... | Transmission control circuit. |
| 2,247,691 | June 21, 1941 | Lucien Jules Jammau.. | Storage battery. |
| Re. 29,766 | Jan. 23, 1934 | Henri Benit..... | Lead sheathed cable and method of protecting the lead against corrosion. |

II. PATENT VESTED BY VESTING ORDER NO. 677

| | | | |
|-----------|---------------|------------------|----------------------------------|
| 1,935,201 | Mar. 19, 1935 | Jules Delon..... | Telephone cable with star quads. |
|-----------|---------------|------------------|----------------------------------|

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